

President.

PRESIDENT MOUL: Does anyone wish to address the committee amendments themselves? Senator Wickersham.

SENATOR WICKERSHAM: I will try to be brief. I just wanted to express some misgivings about what was Section 1 of the committee amendments and that is the requirement that a schedule be mailed out by the county assessors to everyone whom they know or have reason to know would be required to file a property tax schedule. If you recall, early on in the session we heard from Lancaster County, Douglas County, et cetera, of the enormous cost that would be involved in mailing out those forms under our old tax system and then remailing them under what might have been a new tax system. For this year, I think we need to keep in mind that the county assessors might have been required to mail out forms twice under the scheme that's proposed in the committee amendments. I'm not at all sure that I'm overly concerned about the fact that we may have some variation across the State of Nebraska in whether county assessors mail or do not mail out these forms. I think in some of the smaller counties in the State of Nebraska it doesn't make any difference if you mail the forms out or not, the county assessor literally knows everybody in the county. We are simply forcing a cost on county assessors that, for my part, I think they are perfectly able to make a good, sound judgment based on the conditions in their county, the quality of work that they do for their county as to whether or not they need to mail out these forms. Mandating them doesn't increase compliance in any respect that I am aware of and I don't think it's an over...overly burdensome matter for a taxpayer, for example, to call up the county assessor and say, please mail me a form, or have the county assessor mail them to those that they feel it's appropriate to do so. I cannot see that it increases compliance. It simply shifts the cost to the counties and, at some point in time, we will hear, as we would have heard this year, that it is an unreasonable cost, an unreasonable burden to do so.

PRESIDENT MOUL: Thank you, Senator Wickersham. Senator Warner, followed by Senator Hall.

SENATOR WARNER: Madam President, members of the Legislature, I was going to vote for LB 3 amendments prior to the adoption of this last amendment because I felt there was some equity there. I cannot vote for the bill as it now stands even though I don't