

you're going to have a property tax system that begins to approach anywhere of being fair, you're going to have to have equalization and equalization that's done in a nonpolitical manner. This group would be full time. They will devote their full energies towards doing equalization of assessments. This is not the implementation language. In other words, there will be another bill to follow. That bill has been introduced. It will be heard in Revenue in a couple of weeks or within the couple of weeks, that will outline about who these members are, what some of the duties are, what compensations are going to be. This is the constitutional language that's required to enable that to occur. Does that mean there won't be a tax commissioner anymore? No, if this passes, there will be a tax commissioner. You're going to have that tax commissioner and the Legislature will define those duties for the tax commissioner but effectively it's going to be to administer the revenue laws. This gives us the flexibility, however, to do equalization by a full-time professional body whose only emphasis is just that. The other part that we need to worry about, of course, is consistency of opinions and to try to find a mechanism that will work better and finally give this state some equalization of property values. I would be happy to answer any questions, Senator Withem, and would yield back the rest of my opening.

SPEAKER WITHEM: Thank you, Senator Kristensen. For discussion on the advancement of LR 3, Senator Wesely.

SENATOR WESELY: Thank you. Mr. Speaker, members, I supported this amendment last year and I support the amendment again this year because of my concern about the problems of equalization that I've seen over the years. I remember when I first was elected, Senator Jerry Koch had legislation in to essentially set up a computerized assessment system that would be administered through the state and address the fundamental problem that I think continues to exist with elected county assessors, by and large, unable to carry forward with, I think, the responsibilities in the way that we would ultimately like to see, where everybody, I think, is treated fairly and across the state we haven't...the inequities that have occurred over the years in the State of Nebraska. I guess I was wondering, from Senator Kristensen, this addresses one of the two fundamental problems that I see with the assessment process, that being the inability or inaction on the part of the State Board of Equalization to step forward and take the lead and equalize. The second problem that I just mentioned was a problem with the