

SENATOR MAURSTAD: So in your mind then and the reason that you've brought forth LB 490 is because you see a definite problem from county to county in the equalization process, don't feel we can handle it within our current framework and so we need to create a new agency to provide that uniformity across county lines. Is that a fairly correct assessment?

SENATOR KRISTENSEN: No, I would phrase it...

PRESIDENT ROBAK: One minute.

SENATOR KRISTENSEN: I'd phrase it in a different way and I'm going to turn my light on so I can finish discussing that, but the reason I brought 490 was from the taxpayer's point of view, because they need an easier way to protest and to object to their valuation and the equalization that occurs not only from county to county, but within a county as well, and historically the State Board of Equalization doesn't have the ability and we've given it to them, we've taken it away, but they've never had the ability to go in and look at individual assessments. This board would do so. What I really do is take away and take it out of the district court. Now to the extent that I'll probably be drummed out of the legal profession, that's all right, but, quite frankly, the district courts don't place a high enough priority on doing valuation appeals and that individual taxpayers are going to expend a lot of money and if you're only paying, I shouldn't say only, for some people it's a lot of money, but if your property tax bill is...

PRESIDENT ROBAK: Time.

SENATOR KRISTENSEN: ...1,000 to 2,000 dollars, obviously, it's going to cost a whole lot more than that to go to district court. I want to provide an easier system to do that.

PRESIDENT ROBAK: Thank you, Senator Kristensen, Senator Maurstad. Senator Jones wishes to announce that the following guest is visiting the Legislature. Eric Rogers is here from Anselmo, Nebraska. He is under the north balcony. Eric, will you please stand and be recognized. Thank you. Senator Vrtiska.

SENATOR VRTISKA: Thank you, Madam President and members of the body, I just wanted to ask a couple of questions of Senator