

adequately discussed, and I don't think there is any problem with these first three points. If people have a question about what is in it, please come talk to me and I will be glad to address those.

PRESIDENT ROBAK: Thank you, Senator Kristensen. The issue before you is the adoption of the first three sections of the Kristensen amendment to LB 490. All those in favor vote aye, all those opposed vote nay. Please record.

CLERK: 25 ayes, 0 nays, Madam President, on the motion to adopt the first portion of the Senator Kristensen's amendment.

PRESIDENT ROBAK: The first three sections of the Kristensen amendment are adopted. We turn now to a discussion of the fourth section of the Kristensen amendment. Senator Hall.

SENATOR HALL: Thank you, Madam President and members. Senator Kristensen, if we could, would you take my time right now and just kind of explain this section, if you would, please.

PRESIDENT ROBAK: Senator Kristensen.

SENATOR KRISTENSEN: Yes. I certainly will try to do so, Senator Hall. As you know, the tax commission, or the TERC, will have the ability, as we have got it designed at this point, to allow for orders to do certain things to correct inequities of equalization or evaluation, depending on what individual taxpayers brought it to them. They also, if they see a pattern, have the ability to correct the pattern within a county, to go back and do some remedial things, but they also have the ability to do prospective things. And instead of saying, cold turkey, look, this year you've got to do everything, and since you don't have everything done, we are going to lower everybody's values. Instead of that drastic measure, the bill is drafted so that there can be some prospective remedies; in other words, you get a year, or two, or three to improve generally your coefficient of dispersion, for example, or the price differential. The issue arose is what happens if a county tax official says I am not going to do this, I am not going to do this? The county has the remedy to go to the court of appeals to object to the ruling or appeal the ruling of the TERC, but the individual assessment official is the one who has the ultimate authority of going back and actually fixing the things on the tax rolls. The remedy that we looked at we borrowed from the remedy that the State