

PRESIDENT ROBAK: Time. Senator Hall, your light is next.

SENATOR HALL: Thank you, Madam President and members. Senator Kristensen, again, I will try to see if there isn't some trigger mechanism that would make sense, that would work for purposes of that which would be the entire class, because that is the portion of this section, this new Section 18, that I guess troubles me the most because I can see in many counties where the cost could be extremely high. And based on everything else that we are trying to do, not only in this proposal, but in other pieces of legislation, and laws that are on the books today, hopefully, we will never be in that kind of a situation with regard to our appraisal practices, but it has been a long, arduous journey to get the counties up to speed and have as uniform an appraisal process as they currently do, but there is still a long way to go. With that, I would, you know, agree to, I guess, disagree at this point with Senator Kristensen on this section, but am more than willing to work with him between now and Select File to see if there isn't something that could be built into the legislation to ensure that, before an entire class of property within a county is set to be reappraised, there has got to be some kind of threshold, trigger mechanism, whatever, built into the statutes, and I would pledge to work with him on that issue. Thank you, Madam President. Thank you, Senator Kristensen.

PRESIDENT ROBAK: Thank you, Senator Hall. Is there any further discussion on the advancement of LB 490? Seeing none, Senator Kristensen, to close.

SENATOR KRISTENSEN: Thank you, Madam President, members of the Legislature. I am fairly impressed with the body today because property taxes and equalization, obviously, are not the most exciting topics. They can border on the dry because they get complex, but I will tell you when you go back to talk to your constituents at the end of the session, and they say, well, what did you do for us this year, or some of them will phrase it, what did you do to us this year, well, one of the things that this body is going to attempt to look at this year is property taxation. And everybody is only going to look at the bottom line, but good taxation requires that the system be fundamentally fair, and I suggest to you that equalization is the cornerstone of making sure its fair. It is not fair for somebody in the neighborhood to have their property valued at