

not really creating a new one. We're designating that spot and then removing them out of the Department of Revenue. So you really haven't created a new spot because you're probably going to take that out of the Department of Revenue's budget on the back end. So in other words you're trans...you're just making them independent of the Department of Revenue.

SENATOR BROMM: Do you know if that person's position now pays the same amount, or do you have an idea of whether it's...

SENATOR KRISTENSEN: I'm sorry, I just don't know.

SENATOR BROMM: Okay, that's something we can find out. I'll easily...

SENATOR KRISTENSEN: We'll find that out.

SENATOR BROMM: Okay, thank you, Senator Kristensen. I...let me say that I really appreciate the work that Senator Kristensen has done on this bill. I...I'm...I...I have to confess to him that I'm struggling with it a little bit, and not because of anything he's done or not done, that's not the point at all. I'm struggling with it from a...from a mechanical and a philosophical standpoint and let me explain that a little bit. Maybe this is the wrong time but I might as well get started. I think you know in the next year or two we're going to see some changes in the property tax laws, we know we are. There are going to be a couple constitutional amendments that are going to make changes. We had LB 452, LB 452 earlier this session which was the work of the Revenue Committee and Senator Warner which changed the calendar for property taxpayers and the time for knowing their values from the Board of Equalization and their time for appeal. And I think it's a very good bill. I think it's something that's been needed for a long time. Now having said that and also being cognizant of the fact we may have some constitutional amendments dealing with the Board of Equalization, dealing with the property tax system I am having a difficult time getting a level of comfort with creating this commission and placing something in statute which is the result of very good work, but placing something in statute that may not prove to be as necessary or useful or as best...or best use of the money as it might be. And I will go into this more perhaps on the bill. But in terms of the...

PRESIDENT ROBAK: One minute.