

them should have appealed.

SENATOR LYNCH: Well, that's why I asked the first question. Thank you very much.

PRESIDENT ROBAK: Thank you, Senator Lynch. Senator Bromm.

SENATOR BROMM: Thank you, Madam President, fellow senators. The bill, I think, as it exists now will make it a lot easier for people to appeal the valuation if they don't agree with it, maybe that's good and maybe it's not good. But I can guarantee you, or at least it appears to me that there will be many more appeals than we've seen in the past. Now there's going to be substantial money involved. We are moving a property tax administrator, it may stay at the same salary, it may not. We're going to have staff, we're going to have people. I think anyone who's seen any commission that we've created in this state for the last umpteen years would have to agree that most commissions start out rather nominal and small and they grow, and they feed on themselves and we have more staff and we wind up with more people. Because of the inconvenience and what have you we eventually wind up probably with having a section of this in the middle of the state, maybe one in the western part of the state. And I'm not convinced at this point that we ought to do it. As I indicated earlier we just passed LB 452 or we're in the process, and that...and that will change the calendar for people to find out how their property is valued, it will give them a better opportunity after the State Board of Equalization does their job to determine whether or not they need to appeal their value to their county board of equalization, and I think it will result in a lot happier folks as far as the valuation is concerned. In Douglas County, had we had the new calendar, those people would have had recourse to their county board of equalization. And if their house was valued at 125 percent of value, the county board of equalization could have taken it down to 100 percent or 95 percent or whatever, and that would have been fair. And no one could convince me that the county board of equalization wouldn't have done it if they had had the opportunity to. The problem was they didn't have the opportunity, the calendar was all wrong. So I really would like to give the new tax calendar a chance to work. I would like to see whether or not the voters in fact do away with the State Board of Equalization. I would like to see what kind of property tax reform we have in the next year or year and a half. And it may be that after we see all that this will be the very