

individual assessment and appeal it. You can't be on the State Board of Equalization and look down. You can't be five people who have no idea of what they are doing, on the State Board of Equalization, and look down and raise an entire class or an entire community of property tax values up. That's unfair. It's unfair to the people in Omaha, whose values are already too high in some neighborhoods. But because the state board raises everybody up, their high values go up again, and they have no meaningful opportunity to appeal, and LB 490 doesn't just deal with appeals. It also provides for a system of giving a recommendation to the State Board of Equalization on how they ought to act statewide, and why do they have that expertise? It is because these three people are going to get a chance to see the entire state at one glance, and we've built in a mechanism so we can handle the years that we have lots of appeals through the small filing fee and the masters. If you don't have a system of statewide equalization and some way to address that, the system will never be fair. And you can put up the rhetoric, we don't want to create another board or commission. But, I will tell you, we all stumble over ourselves because we want to go to mediation, and we want to get away from the court system because it is cumbersome, and because it is slow, and because they don't have the expertise. I will tell you, district court, when you've got, what, 90...well, it is not fair to say 93 different district courts, but we've got roughly, what, Senator Bromm, I am struggling for numbers, 47...

PRESIDENT ROBAK: One minute.

SENATOR KRISTENSEN: ...49 districts, different district judges are going to have different interpretations, you are not going to get that consistency. They don't do it every day, and people can't afford to go do it. LB 490 is the meaningful way to do it. It will operate without the constitutional amendment passing. When the constitutional amendment passes, I don't want to create a new board that we don't have any experience with. Now is the time to begin to get this up and working, and work out the bugs. And in the meanwhile, you happen to make the property system a lot fairer. And for the people who only look at the bottom line of their property taxes, they are never going to solve the problem unless you are concerned about fairness, and that is what 490 is all about. It is all about giving people meaningful fairness and the chance to have equalization in this state. If there are other questions, I will answer them. I don't plan to turn my light on. And, Senator Bromm, if