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homogeneous district this bill fits better than if you're in a heterogeneous district. And I think most of us have that, including mine, where you have high income levels in some, and you have others that are property rich and not necessarily income rich. And so it looks like to me if we're going to try to get at a fairness in this, Senator Withem mentioned several other ways, homestead exemption and others that might be much more fair on an individual basis. And that's going to be where I'm at...going to be where I'm at, at this point. I've long felt that homestead exemption, and raising that level would be one of the fairer ways because it does allocate the money back to those that need property tax relief, and it is an equitable method of allocating state money without going into per capita considerations and others as we rebate money to a local level for aid. And so at this point I'm going to look for a better solution than this in using the income formula in determining state aid. However, I don't want to dismiss it out of hand and say that it shouldn't be considered and there shouldn't be a way. I just think I need a better way at this point. Thank you.

SENATOR COORDSEN: Thank you, Senator Wehrbein. Senator Janssen. Senator Janssen is approaching. Senator Janssen is getting closer.

SENATOR JANSSEN: Thank you, Senator Coordsen, members of the body. In theory I would like to support Senator Robak's bill. But there again how will you access this...the income? And you have to realize that this is based on adjusted gross income, that is before your standard deductions are taken away. I want people to be reminded of that. I think the only way we can probably access this would be through a local option tax, that's something to consider. And that would benefit someone who is property rich and income poor. It would level the playing field a little bit by accessing the man who's income, or the family who's income rich and property poor. You know it's amazing to me to see what taxes are paid, property taxes are paid on 160 acres of land compared to what the property taxes are on let's say a bank that is worth 5, 6 million dollars. That way you could access that income from the income rich and property poor institution, or individual, or corporation. Also I think that you could work that away from the property tax. So if you paid an income tax of...towards that school of say \$1,000, and your property tax was \$1,500, you could take that off of your