

February 13, 1996 LB 349

property tax, and your property tax would be \$500. But it would also...the way you would make that up would be by going to the person who is property poor and income rich, that person would not have the deduction that the other...that the property rich and income poor person would have. Theoretically you would be tapping into a new source of income. I see Senator Coordsen smiling, he knows exactly what I'm talking about. But that's just a little food for thought. And I don't believe I can support Senator Robak's bill. I would like to because I think the theory is right, but whether we are going to be able to access it properly and upset the applecart, I just...I'm afraid I can't support it. Thank you, Senator Coordsen and members of the body.

SENATOR COORDSEN: Thank you, Senator Janssen. Senator Wickersham.

SENATOR WICKERSHAM: Thank you, Mr. President. I have, I think, expressed before my support for the bill and my rationale for supporting it. So as I speak this time, I want to comment on a couple of things that have been said about whether this bill is property tax relief or even...I'll even comment about whether I think the next bill is property tax relief. In my view neither one of them are property tax relief in the sense that property tax relief as a reduction in the total property tax burden for taxpayers across the state of Nebraska. Neither one of these bills is about that. LB 349 is about rearranging who pays property taxes and why, that's all, who pays and why. And the simple premise of 349 is that some people should pay more property taxes because they can, as evidenced by greater income acrossed, as an average, in their district. It was interesting to hear the specter, if you will, of a high income individual moving into a district, suddenly creating large property tax burdens for the otherwise poor people in the district. I don't think Senator Robak's bill really has that effect to any significant degree. And I think it would become apparent if you just think about what her bill does and read the definitions. In terms of statewide averages for income and in terms of averages for income in the district the effect of one wealthy individual would be severely diluted in that averaging process. The other potential, of course, is that this large or high income individual might not even be a resident of the state of Nebraska. Although it sounds perhaps improbable to some of you, you may have a high income individual who simply builds a summer