

SPEAKER WITHEM: On the committee amendments, Senator Warner.

SENATOR WARNER: Mr. President and members of the Legislature, the committee amendment does become the bill and contains the following provisions, however, before I do that, I'd like to make a couple general comments that as we begin to deal with the various issues and bills that I guess are sometimes referred to as the property tax package, although it's broader than that, it probably ought to be called a... a number of other titles such as restructuring and trying to find ways to make government more cost effective, but the entire process or the entire legislation really is a process. It's a process that's envisioned to require a couple years in which there will continue to be legislative involvement as we had in the 206 Committee with the appropriate legislative committees as to subject matter being involved and it is an overall attempt, I think, that before we begin to look at alternative revenue sources that first we try to satisfy either the perception or the real fact that before those things occur we should attempt to make government more cost effective in every way possible and, by and large, to wrap the provisions. The attempts that might be utilized that local government do to this will be subject to voter confirmation or voter approval. It also can be initiated by voters if local governing boards, in some cases, are not, but these are all concepts which are consistent with the current constitution or certainly consistent with what has been a general practice for some... for many years as far as state policy is concerned. (LB) 1085 has four basic provisions. Probably the more significant one in terms of a voter, immediate voter observations that they would see is a change the method of setting property tax levies. As you know, currently, various governmental subdivisions, after public hearings adopt a budget. That budget then is submitted to the county board and the county board makes a mathematical calculation as to what the levy is required, based upon the total valuation of that taxing district and the budget that is requested. In that process frequently what the taxpayer, individual citizen, sees is a budget hearing to propose change in the budget, up or down, as might be the case, but no real way, good way, to relate as to what impact that will have levies until after the board of... county board meets to set the levy, and then it becomes much more apparent. The change then contained in this would be that a county clerk would submit to the governmental subdivision, based upon the new valuation for the year in which the budget was going to be set,