

go down to their...the budget hearing and understand the lines, just as it's very hard for the average citizen to take a look at our state budget with all its various lines and little subdivisions. It's hard to get the big picture. But what's easy for people to understand is they get a notice that says, here's the valuation of my property and that's where most of this controversy occurs, is in the valuation area. It's very hard for them to get the bigger picture of equalization because they're so in tuned to what the value of my property is and, quite frankly, if my property is valued lower than I thought it was my property tax is fair, it's all right. But in the larger scheme of things that's not true, and what 1085 is...one of the changes that I want to highlight to begin with, is it allows counties to turn over that responsibility for assessment to the property tax administrator. If you remember last year what we did, we separated from the Department of Revenue and made a separate division of property tax administrator so that the people who were doing LB 775 calculations, who were doing 1059 calculations are separate. This is not the Department of Revenue that we used to know. This is the Property Tax Division. They will be able to make the selection. It's always been in the law, but there had to be some agreement, there had to be some compensation or some different types of agreements reached to do this. This will be simply the matter of allowing counties the election to do that. I think that if there's anything that's worth examining whether we should do this bill or not as a part of the property tax package, that individual reference is a good one. It has been done in other states and, quite frankly, if I was a county right now with...

SENATOR WILL: One minute.

SENATOR KRISTENSEN: ...complicated assessment practices and having some difficulty doing those I'd say, amen, state, here's something you can take over. Is this a shift? Yes, it is. Is it a shift of everyone? No. Is it one of a mandatory consolidation? No. But I think as counties begin to examine what are those things that are difficult for us to do, that's one of the areas that they can shift to the state. The state is better prepared at this point in time to begin to do this, because they'll have the bigger picture of equalization in mind and, ultimately, that's a good goal to do it. The other portions that I want to speak on this morning is obviously some procedures for merging. I think you'll also find the submission