

because I think they represent an important element in our processes and in our efforts to provide property tax relief to the citizens of the state of Nebraska. It is not appropriation, in my mind, to simply tell political subdivisions or others that they have to do things without giving them the tools to do it. Essentially 1085 is a group of those tools, plus some changes in procedure that should encourage taxpayers to be better informed about the levies and the processes of their political subdivisions, and in addition an opportunity to transfer additional costs to the state, if they should wish to do that, based on the local assessment functions. So there are a number of subject matters in the committee amendments that are appropriate and important to the continuing efforts to provide property tax relief, these are a set of tools, opportunities, processes. They relate to the greater efforts that will come before you in the later bills to the spending limits and the overall levy limitations. But again I would urge you to consider the committee amendments in light of the possibilities that it gives to political subdivisions to meet the restraints and strictures that we may impose upon them in later legislation. I think earlier in the day Senator Kristensen mentioned that the committee amendments are something that we should do, regardless of whether we were discussing property tax limitations. And, Senator Kristensen, I don't disagree with that comment, I think that's entirely appropriate. But I think it's also appropriate to place the committee amendments, at this point, within the context of our overall efforts, and it is in that context that maybe now they are more important than simply from the aspect of good government, which I think they also represent. And, with that, I know that Senator Warner will later have an opportunity to close and there may be further amendments and further discussion of the committee amendments, but again if my colleagues are in their offices, it would certainly be helpful if you could come to the floor.

SENATOR CROSBY: Thank you, Senator Wickersham. Senator Chambers, on the committee amendment.

SENATOR CHAMBERS: Thank you, Madam President. Senator Wickersham, I'd like you to stay with me, if you will. I'm looking on page 5, so you'll know where I'm starting. Based on the committee amendment there can be consolidation of counties or offices, except the office of county commissioner or county supervisor. So none of this bill would relate to consolidating