

the garbage money from all residential property, and that it's not fair to go and hit the pastureland and the cropland because it, obviously, would be very disproportionate for the service provided. That's the reason for the classification difference. You can have a tax rate difference; in other words, in town your tax rate may be different in one part of town because of the service provided than in another part of town. That's, to me, the other section of different tax rates. To me, uniformity goes not only to the classification but goes to the valuation classes, and that's really where uniformity comes into play is, is the property uniformly and equitably assessed, and the manner that we go about assessing it, and that's the crucial element of uniformity. That may be more than you wanted, so I'm sorry to take your time.

SENATOR BROWN: No, that's (inaudible). In the city of Omaha where we have garbage collection within the city as a part of our tax base, and we...businesses pay for that in their tax rate but they have to arrange for their own garbage hauling.

SENATOR KRISTENSEN: Right.

SENATOR BROWN: So it seems that one of my concerns is that as we get into this classification, we are going to have a great deal of pressure to have separate kinds of levies for different kinds of things.

SENATOR KRISTENSEN: And, Senator Brown, could I just take up a few minutes.

SENATOR BROWN: Sure.

SENATOR KRISTENSEN: That's the reason, that fear right here is the reason that you have the next two, (a) and (b), because of...

SENATOR WILL: One minute.

SENATOR KRISTENSEN: ...that exact fear that you may have this run on people doing different things. That's the reason they either have to be in support of joint exercise of powers and duties, in other words, some consolidation of those local governments, or an agreement for the consolidation and governing because otherwise you might have some of those problems. That's