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property taxes?

SENATOR KRISTENSEN: It basically...you compare their ability to raise property tax. In short terms, you compare their ability to raise that property tax versus what the state average is,...

SENATOR AVERY: Okay

SENATOR KRISTENSEN: ..in general terms.

SENATOR AVERY: Ability to raise property tax versus state average.

SENATOR KRISTENSEN: So, in other words, if they have low valuation and they got low numbers of people but their per capita is low because the valuation just isn't there, they're going to be more negatively impact. In other words, they're going to need some assistance. They're the ones that will benefit under this calculation.

SENATOR AVERY: Okay. So, on the other hand then, on the other side, if you've got good valuations, you're spending lower than the average,...

SENATOR KRISTENSEN: Well,...

SENATOR AVERY: ...you're going to come out even or you won't get the resources.

SENATOR KRISTENSEN: Spending, spending is not as much of a formula...

SENATOR AVERY: Fact.

SENATOR KRISTENSEN: ...because you look at levy and valuations in relationship to the amount of population as compared to the entire state. So I don't think it's fair to say spending as much as you're looking at the ability to have a levy, and so that deals more with (inaudible).

SENATOR AVERY: A higher levy, lower levy would make...I'm trying to get where maybe if you happen to have a higher levy,...