

what is a...what I believe to be a great effort on the part of the Legislature to address the restructuring of government and at some point in time we have to move in to how we fund the services of local government in ways that are not quite as concentrated on property tax. And I look up at the membership of the Legislature that is, and I'm not objecting to it because it's just the facts of life, becoming increasingly more concentrated in population centers, but when you fall into the trap of trying to find formulas and trying to find formula...a method for distribution of state aid in various forms, and we'll come to revisions of that, not this year, perhaps not next year, but certainly in years to follow, there will be a great temptation to move away from what the citizens of Nebraska authorized, in fact, in two constitutional amendments, one of which was found by the Supreme Court to be improperly placed in the constitution. And that amendment had resulted in agricultural land valuations being based upon the earning capacity of land and that was found to be unconstitutional primarily because of placement. And there were a number of the members of the body present at that time that were part of the effort to again present the issue to the citizens of the state of Nebraska for constitutional authority to levy agricultural real estate in a different manner because of it being a unique class of property, and that amendment was, again, adopted by the voters of the state of Nebraska. But when the Legislature came back to session, rather than reinstitute what had been in place for two years, the income stream formula for valuing agricultural land, a determination was made to use an arbitrary figure of 80 percent and that, as Senator Kristensen quite accurately stated, is the figure that is in statute today. Our process here in this package of bills in much of Nebraska will not reduce property taxes by any measure and, in some areas of the state, will not reduce them at all and that's a factor of the method that we've chosen to approach the problem to lay a foundation. But I would share with you that there's a great concern as we move further into the effort to fund local systems of government off property tax that the temptation...

PRESIDENT' ROBAK: One minute.

SENATOR COORDSEN: ...to repeal the 80 percent is going to be awfully great and there may not be very many people around at that time that remember. And so we went through a great effort and we have people in many areas that are dramatically