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FLOOR DEBATE

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LB 478

the United States Supreme Court speaking. Again, the court speaking in a different context. Had to do with similarly...arguably, similarly situated situations. This happened to do with Proposition 13 in California, which they rolled back property tax assessments back to 1978 levels, and limited increases in assessed values to 2 percent per year. What had happened was that some could be transferred to a new owner, in which case the assessment would be equal at the actual value. But old owners didn't have it. It meant that new owners had one level of taxation, and old owners had a different one. Something that Senator Chambers would say, hey, similarly situated, got to be a violation of the equal protection clause, and it wasn't. Why? Because the amendment to the constitution limited some...while it limited some property taxpayers' assessments to a fraction of the assessments placed on other new landowners, the evidence presented showed that some taxpayers were assessed 5 to 10 times more than others, yet the plaintiffs argued that the classification didn't make any sense, and the court said, yes, it does. Because here's what the court said. The appropriate standard of review is whether the difference in treatment between the newer and older owners rationally furthers a legitimate state interest. In general, the equal protection clause is satisfied so long as there is a plausible policy reason for the classification, a plausible policy reason for the classification. And what that means is, you don't have to capture all the wrong in the classification, and you don't have to exclude all of the evil. It has to be plausible. Now, in that case, the plausibility was in protecting the stability of neighborhoods. It allowed property taxpayers sitting side by side, some of whom were old and some of whom were young, to pay different taxes. And yet, the state system was upheld, because it had a plausible policy purpose. And the plausible policy purpose was the stability of neighborhoods. Are there highly mobile defense contractors?

SENATOR CUDABACK: One minute.

SENATOR LANDIS: Do they draw from a highly mobile body of labor? Yes. Is there a public policy desire, or a rational one, in encouraging low-cost, high-tech, low-environmental-impact, mobile businesses to come to your