your presence, please. Thank you.   Senator Labedz, would you
record your presence, please.   Senator Robak, record your
presence, please. Senator Bernard-Stevens.   Senator Chambers,
would you record your presence, please. Thanks. We're looking
for Senator Lynch, Senator Owen Elmer, Senator Peterson, Senator
Pirsch.   Senator Kristensen, record your presence, please.
Thank you.   Okay, we're looking for Senator Bernard-Stevens is
all. Senator McFarland, shall we go ahead with your roll call
vote?

SENATOR McFARLAND: That would be fine.

PRESIDENT: All right. The question is the advancement of the
bill. Mr. Clerk, please.

CLERK: (Roll call vote taken. See page 297 of the Legislative
Journal.) 21 ayes, 25 nays, Mr. President, on the advancement.

PRESIDENT: LB 180 fails to advance. Mr. Clerk, do you have
anything for the record, please?

CLERK: Yes, Mr. President, I do.

PRESIDENT: The call is raised.

CLERK: Mr. President, new bills. (Read by title for the first
time   LBs 600-647.   See pages 298-308 of the Legislative
Journal.)

Mr. President, in addition to those items, I have hearing notice
from the Natural Resources Committee, signed by Senator Schmit.
Notice of hearing from the Revenue Committee. That is signed by
Senator Hall. Notice of hearing from the Government Committee.
That's signed by Senator Baack.

Mr. President, that's all that I have at this time.

PRESIDENT: We will progress on to LB 190.

CLERK: Mr. President, LB 190 was a bill that was introduced
Senator Withem.   (Read title.)   The bill was introduced on
January 9, referred to Education, advanced to General File.   I
have no amendments to the bill, Mr. President.

PRESIDENT: (Gavel.)   Senator Withem, just a moment, maybe we

for the record, Mr. Clerk, at this time?

CLERK: I do, Mr. President. Mr. President, your Committee on Judiciary whose Chair is Senator Chizek reports LB 42 to General File; LB 44, General File; LB 708, General File; and LB 110 as indefinitely postponed. Those are signed by Senator Chizek.

Mr. President, Revenue committee whose Chair is Senator Hall reports LR 2CA to General File; LB 607, General File with amendments; LB 775, General File with amendments. Those are signed by Senator Hall. (See pages 690-91 of the Legislative Journal.)

Health and Human Services Committee whose Chair is Senator Wesely reports LB 610 to General File with amendments. (See page 691 of the Legislative Journal.)

Mr. President, Report of Registered Lobbyists for this past week as required by statute. (See page 692 of the Legislative Journal.)

I have amendments to be printed to LB 408 by Senator Barrett.

Mr. President, communication from the Governor to the Clerk. (Read communication regarding signing of LB 35, LB 36, LB 38, LB 53, LB 79, LB 123, LB 190, LB 51, LB 60, LB 189, LB 207, LB 45, LB 168 and LB 169. See page 693 of the Legislative Journal.)

Mr. President, your Committee on Enrollment and Review reports LB 140 to Select File with E & R amendments attached. (See page 693 of the Legislative Journal.) That's all that I have, Mr. President.

PRESIDENT: We'll move on to LR 29, please.

CLERK: Mr. President, LR 29 was offered by Senator Langford. It's found on page 656. (Read resolution.)

PRESIDENT: Senator Langford, please.

SENATOR LANGFORD: Mr. President and colleagues, I offer this resolution with a great deal of joy because this gentleman plays cards and plays golf with Jack, my husband, every day, practically, in the summer. He has been instrumental in the

amendment appears on page 1520 of the Legislative Journal.)

PRESIDENT: Senator Landis, please.

SENATOR LANDIS: (Mike not activated immediately.) ...this has been delivered to your desk and it constitutes the body of LB 607. The amendment says this. In making any percentage adjustment for the purposes of equalization, rather of valuation, the County Board of Equalization shall make its adjustment so that the valuation of the protested property compares to the aggregate level of value of all taxable property in the county. All right, that went by pretty quick. Let me tell you what it means. Right now we have a bunch of challenges to valuations by commercial properties by taking the commercial property percentage and comparing it to the agricultural land in the county. And as you know, county judges are dropping...district judges are dropping those commercial values to match agricultural land. Now, the court's theory does not identify what the target of a court case would be, what the appropriate remedy of the court case would be and this amendment is trying to put into statute what the appropriate target is. Here is the scenario. Commercial property at 110 percent of value, agricultural...residential land at 95 percent of value, agricultural land at 90 percent of value and let's say unimproved residential property at 40 percent of value. There's very little of it, let's say 5 percent of the counties in this unimproved residential property. But right now the theory of the court says if you go out and find a piece of property that is undervalued, you can get your percentage dropped to the percentage of that piece of property no matter what it is. No matter whether 98 percent of the county is close to 100 percent of value, if you can find 2 percent of the land that is under value, you can drop your number to that lowest number of that small little 2 percent. Well, LB 607 says, no, that result is even more unfair. You take somebody who is above the average and you drop them to below the average. What does that do but to continue a distortion pattern. Better the target should be, if you have a piece of property that is above average for the valuation in that county and they prove that there is land in the county that has a lower valuation, they should drop to the average in the county, not to the cheapest piece of property in the entire county or the most undervalued piece of property in the county. One of the reasons that is important is you've got some very small clutches of property that may well be quite undervalued in this state and once this line of cases is