

concerned about how much tax they're paying, and if they can pay less tax, obviously, that's fair. You've got to look at this across the state. The State Board of Equalization, had not there been some move by this body to try to force them to come up and raise those values to equalize across the State of Nebraska, would have not even made an attempt, in my opinion, to do what the law requires, and that's a hundred percent of valuation. Now a hundred percent is kind of a hard line and, obviously, if you're going to get it a hundred percent, that means that not each piece is going to be at a hundred percent of valuation, obviously, there's going to be some over a hundred percent. Because of that, I suppose that I can accept something less than a hundred percent and have done so. That's the reason I supported LB 137 in committee is that I don't like the range. I don't think the range is...was what the law required, and if you don't like the law, then we ought to change the law. If you want everybody's property valued at 50 percent of market value, that's fine, but that's not what the law requires and I don't think that's particularly good policy. However, I do think the State Board of Equalization made some progress. Their range basically was down to 87 percent the year before. They've promised this year that that range is going to be from 92 to 100 percent of market value. I think that's progress. I think that the state board ought to be congratulated in beginning to address the equalization problems. The problem that I have with, obviously, the current amendment that Senator Witek has is not the vehicle that she's chosen to discuss the matter because I think that's good, but, obviously, the constitutional amendment itself is going to place some conflict in the Constitution because the Constitution requires that you have property valued uniformly and proportionately. Now if you're going to allow these constitutional ranges without some other changes in the Constitution, I'm not sure how this all gets read and interpreted and, from that fact, I guess I think that we're probably here to discuss the problem of equalization rather than to adopt this particular amendment. But I would tell you that the real problem that you need to begin to look at is assessments beginning at the local level with the local assessor. You have counties who are experiencing intracounty equalization problems, in other words, they are not having values within classes within their own counties, they have terrible valuation problems. I suggest to you that's what Douglas County is having problems with and that's, Senator Witek, exactly what needs to be looked at is that intracounty equalization process. The State Board of Equalization,