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(Start Belt #19)

I don't know what monies we're talking about here and I may or may not favor the bill but I, I'd like to know what we're talking about in dollars to what categories of people. I don't think we've had that answer yet have we, or did I--

SENATOR BURBACH: Senator Stahmer, it is not the intent of this bill or any of its amendments to change a dollar figure. To my knowledge there will be no change. As I indicated, the original bill referred to up to \$125 up to \$250 and to my knowledge and from the report I get from the Tax Commissioner there'd be no change because you're changing it to a \$15,000 actual value. I suppose if you use the average mill levy of the State and I suppose this is the figure the Tax Commissioner used, it was very, very minor. Not much of a change. It is not intended to increase or to decrease the fiscal impact, but in actual-actuality when there may be some areas with 40 mills versus some with 120 mills and so forth, I suppose in certain areas it could be but in the overall picture the intent of the amendment and the intent of the bill are not to change the fiscal impact at all.

SENATOR STAHMER: Then there would be some changes obviously, there--I would think there would have to be some changes or you wouldn't have suggested the amendment. It--would it be more of a change or less of a change in a high levy area or would you know offhand?

SENATOR BURBACH: No, Senator Stahmer, the reason for the amendment, the reason for the clarification; the constitutional amendment of whatever year it was, approximately 8 years ago, referred to amount of exemption. It did not refer to dollar amount of exemption. It had a statement of value and the Tax Commissioner feels as though it must be values and not an expression of x number of dollars and now it refers to value and whatever that mill levy may be. It is not the intent to lower or to take away from those people who are qualified from the original intent of the bill nor is it the intent, neither can it be, of more than \$250 or more than \$125 if these figures are used. I presume if it were an area of 125 mills, that individual might gain a little more but in other areas where there would be a 40 mill, that individual would lose so actually, impact to the State is not intended to be of any consequence.

SENATOR STAHMER: All right. Thank you. I'll visit with the Tax Commissioner about it.

PRESIDENT: Any further discussion of the amendment? Senator Anderson? Stand by, Senator Carpenter.

SENATOR ANDERSON: Mr. President and Members of the body. The one thing I would like to point out in regard to this bill is that the basic reason for changing the basis of determining the exemption to low income, elderly people is the administrative problem that was created by the previous situation. The original homestead exemption we had in the State of Nebraska provided for exemption on value. The low income, elderly homestead exemption was enacted last year as I recall, provided for exemption of dollar amounts. It was very difficult at the County level, particularly, to administer this type of thing so the request was made to the Department of Revenue to work up a change in this thing to reconcile the two laws so that they could be administered so that we could be exempting value in both cases and as Senator Burbach has pointed out, there will be some adjustments. Those people who live in a high mill levy area such as, such as Omaha, such as the cities, are going to receive a small increase in their exemptions. Those people who