

fair and I will support additional state aid but I cannot support the Lewis amendment.

SPEAKER: Senator Lewis.

SENATOR LEWIS: Mr. Chairman, I certainly respect..no.. Senator Whitney. Those of us that know him well knows that he does his homework and he calculates and, of course, as a professor of economics, he understands that you can turn about seventeen arguments any way you want to. I would just like to make a couple of points. Number one, in the sheet that Senator Stahmer just handed out, in my particular county, for instance, we're number seven. Seventh highest in assessment to sales ration. And what makes that more significant, I would ask you to address yourselves to that sheet and look at the number of transfers or the number of turnovers that that's affected. There is more than two thousand transactions in Sarpy County according to the information. Now, I think that all of us have been involved, for I don't know how long, with the process of trying to determine what's fair as far as schools and hamlet, who should pay and how. All right, but I still think that basically the thing that has to guide us is the fact that every kid gets a comparable education at a comparable cost to the taxpayers. I recognize and support the fact that in the rural areas of this state it costs more to educate children than it does in the urban areas because of transportation and a number of other factors. However, I do not think that we can make an argument that we have a fair system when we have such a distortion of what we are paying. When it comes down to this, if you live in a district and your mill levy is 20 mills and your house is worth \$25,000 and in a nearby district, if you live with the same \$25,000 house and that mill levy is 90, there is no way to suggest that that's a fair system. The money that we are putting in now is small and small money demands equalization. Once you get past the stage of forty, fifty million dollars in equalization, then the thing levels out but, if we are going to put in small money, of course, I believe, and I think in analyzing the problems throughout the state and the problem districts, you can see that certainly that money needs to go to equalization. Mr. Chairman, I think that the arguments are pretty well clear in everybody's mind and I'm ready to vote. I don't know if everybody else is but I think we ought to move on. There is, at least, a couple other amendments connected to the bill.

SPEAKER: Senator Anderson.

SENATOR ANDERSON: Mr. President and members of the body, I simply like to point out once again that in your consideration of this particular amendment, I hope you will remember that the alternative is the Committee amendment which splits this aid 50-50, ten million equalization aid, ten million foundation aid. Instead, right now, we are being asked to opt for an alternative that would benefit only a certain group of people, those areas where there is a predominant urban influence and where those people, in effect, get the whole pot. So, I hope you will remember that there is an alternative. It's a compromise alternative. It means that for everybody in the state there is going to be some gain

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