

Lets take what the present mil levy is. It is 52.9 mils and it would be reducing the mil levy to that school by 31.7 mils and bring it down 21.2 mils. Now lets go to school number 2. The present property tax is about 773 dollars per pupil it reduces it by 187 dollars and pulls it down to 586. Now that is not as big as reduction in actual property tax as the preceeding school and yet this school has lot more property tax per pupil. Now lets take the present mil levy is 42.7 mils which is pretty high. Especially when you consider the amount of property that they have and the reduction would only go down to 37.5 mils. Now here is a school now that is going to have to be paying \$586 per pupil and have a big mil levy 37.5 compared to the first school that I showed you of only 21.2. Now lets go to the third school. Now these schools are all in the same county but one is on one side of the city and the first one that I mentioned here, and one town the school is on the other side. Now within about 20 miles from the center of town. Now here is the present property tax fund is

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\$1,138.00 per pupil and they reduce it, the property tax less in dollars than either of the other two schools and they pull it down so that they still have to pay \$983 property tax. Now this means that this LB472 is only going to reduce the property tax there by 14%. Whereas it reduces the property tax of the first school by 53%. Now lets look at the mil levy; you see it goes down 38.8 to 33.1. So when you look at this you really have a greater inequality in mil levies now than you had before and the school that had the least property tax per pupil before is going to have a considerable reduction in its property tax so the mil levy is not equalized. In my judgment if we are going to have a state aid program we should have a program that would at least equalize the mil levies and we can do that. We can write any kind of a formula that we want. I went up to Ontario, CANada and studied their state aid system up there a few years ago. At that time they had a 10 mil levy and the state paid the rest. The state government paid all the rest of the cost and so I seem to feel that we could have a common low mil levy on schools say 10 mils and the state pay all the rest of the expense if we wanted too, but we don't have that in this bill. Please note then that the tax payers who pay the most dollars per pupil have the least reduction in the dollars of taxes per pupil and the least reduction in mil levies, so here the people now, the tax payers who have the most dollar taxes to pay per pupil, who have the highest percentage of their income that they pay to support the schools are going to have the least reduction in their mil levies and then when it is all said and done they are going to have higher mil levies than those schools that this other first school here that pays the least amount of taxes now and pays the least a percentage of their income in the form of taxes. So I feel fellow senators that this bill does not do what the tax payers of the state of Nebraska deserve. The tax payers in Nebraska and throughout the state if we look at all the tax payers in the state, they deserve not to have this kind of a bill. Now I was on the interim study committee of the state aid to education bill and I travelled throughout the state with this committee, and I was the only members of this committee to vote against this particular bill and this was the reason why, because when you look at the state as a whole you are taking certain groups of tax payers and you are not giving them relief. Now the bill says when you start reading the bill it is intended to reduce the property tax by about 50% to the public schools in Nebraska. It doesn't do that.