

PRESIDENT LUEDTKE: The Chair recognizes Senator Keyes.

SENATOR KEYES: Well just a short answer to Senator Koch's question. He and I are both interested in getting absolutely an equal valuation of every county across this state. I think it was two years ago I had a constitutional amendment before his committee that I thought would help and, Senator Koch, you may have been very wise in turning that down. There is no way that we can make the State Board of Equalization assessment meet and pass and value property exactly as I see fit and then exactly as you see fit, Senator Koch. There seems to be a difference of opinion and as long as we have human error in this and we will have human error as long as human beings operate. With this book, this manual that they are putting out, it should give guidelines and if those guidelines are followed as close as they can be followed and then when it comes to the State Board of Equalization assessments, they do not go over each county's and look at it and check it. If it comes in and the one that signs it says that they are right within that county and they were evaluated right, the Board of Equalization is going to simply say that it is right. For a penalty, there is no way that you can put a penalty on an elected official to a constitutional office for not valuing property as some person sees fit. I think this will help us a lot. I do not think it is going to be the complete answer but I think it will help us a lot and what I hear across this nation is that the valuation of the property in Nebraska between counties is as good or better than about 85% of the counties, so I hope we go ahead with this bill, pass it on and hope that it does something better than has been happening in the past.

PRESIDENT LUEDTKE: The Chair recognizes Senator Nichol.

SENATOR NICHOL: Mr. Chairman, members of the Legislature, several years ago when serving on a county board of commissioners, our constant plea with the state tax commissioner was give us some guidelines, give us some help in forming these decisions as to what property should be valued at. We did not get any leadership at that time and since that time we have had what we call the red and the white book which were instructions to assessors as to how they should conduct their work. After that they had another book that came out but there was nothing in the law that says, this is what you shall use. Last summer when we were having hearings and last fall when we were having hearings on this very subject, the assessors and county commissioners were saying, why don't you let us in on the dialogue too as to