

February 27, 1979

LB 159

we are so I am not sure what reaffirmation again and again and again year after year that they are supposed to do something, does. I think we should start penalizing and enforcing the law rather than repeating it, but the part that gives me real concern is what we are doing now and I just read the amendment briefly and listened to Senator Carsten, but it would appear to me that we are trying to by statute sanction, possibly violations of the constitution. In other words, the Board of Equalization for example, said, personal property, we are just not going to worry about it. It is going to be at 100%. Real estate is going to be at 70% or whatever number we arbitrarily throw out and now as I understand it, and, Senator Carsten, you correct me. What you are saying by your amendment is those are the values that hold. What if the Supreme Court says the constitution says there is uniformity of valuation required and there is a violation. I think we should let the court handle this matter and then start acting in this area and taking action rather than trying to leap in here in the last yard of the football game and say, now we are going to throw a whole new clinker into the system. I really think this is a major, major amendment. I think you should not adopt it at this time until that court decision comes down to give us instruction. I don't think you should try to sabotage the case and this appears it might go in that direction. I guess I wish I had known about this.

SPEAKER MARVEL: The Chair recognizes Senator Keyes.

SENATOR KEYES: Just a question of clarity from Senator Carsten.

SPEAKER MARVEL: Senator Carsten.

SENATOR KEYES: Senator Carsten, the State Board of Equalization assessments never go out and value property within a county. Do they?

SENATOR CARSTEN: No.

SENATOR KEYES: Yet we are going to say to the State Board of Equalization assessments that your wish or your desire is going to set the value of the counties and yet still they have never gone out and done anything on reevaluating the property whatsoever. All they do is look at the valuations, say that they are relative between counties and by this law theirs will be the last word whether they have