

April 5, 1979

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students, one teacher from Kearney State College. Where are you located? We welcome you. The Chair recognizes Senator DeCamp to close on the bill.

SENATOR DeCAMP: Mr. President and members of the Legislature, it is now time to speak the unspeakable and to focus. John Dunn once wrote "No man is an island", and I would assert to you that no tax is an island. Senator Lamb said something. Senator Lamb said, by golly, those Omaha people got a two mill tax break, property tax break. I wish I could get that. I wish I could get that. I won't talk about Senator Lamb's situation. I will talk about my own situation. My own situation, so that if we want to describe an unfair situation which is a picture of the entire property tax system in this state and why we don't have equalization and why Senator Lamb doesn't have a two mill break, he probably has a fifty mill break, that is what I am going to tell you about now. Johnny DeCamp borrows money whenever he can and he buys an apartment, he buys a house and he tries to build a condominium, he does whatever and he even buys a little farmland. Borrows money, of course, because it is the only way he can get it, doesn't have much of his own. Well, Johnny, let's say he has two quarter sections, irrigated land and let's say that those irrigated acres wouldn't sell for less than, well, less than \$1500, \$2000 an acre, wouldn't sell on the market anywhere. Let's say Senator Kremer, maybe Senator Kremer even has some irrigated land that is worth \$2000, \$2500, \$3000 an irrigated acre. The highest any of this land is valued in the state right now, the highest, for the very best is about \$650. Some of it is getting higher. However, if you have that apartment or that house, that apartment or that house, she is right up there at the lid. She is at 100%, 80%, 90% and so the man with his house, Mr. Average Homeowner, in this state, Mr. Average Worker, the hundreds and hundreds of thousands with just their house or their little store or whatever, they are paying proportionately four, five, six, ten times as much for their dollar of ownership as somebody else is out there. When Senator Newell said we can't take any more off property, by golly, he was telling the truth and so you have created all these aberrations because we don't have equalization of property tax in this state. You have created a necessity for a sales tax here, a necessity for this over there, state aid over here. Until we put the bricks in the base and make it fair there, you are not going to get fairness up here, and until you straighten that mess out, you are going to have things like special bills for Omaha and so on and so forth. Sure, I am urging you to pass the bill. I am urging you to pass the bill because they need