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school, but if, for example, the community wants to put carpeting in the school that it didn't have before, the community pays for that carpeting. If they want to put air conditioning in that school that it wasn't in the old one, they pay for the air conditioning. Otherwise, the Highway Department on a 90-10 match of a federal highway, for example, if it happens to be a 90-10 match which almost all the interstates are, the Highway Department would replace the function that they took from that community so as not to work a hardship on the community. I move the bill be advanced.

SPEAKER MARVEL: Senator Beutler.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, I think the difference between myself and Senator Goodrich on this bill is generally a philosophic one. What this bill would allow, if you take the example of a school, for example, you may have a school which only has five or ten years of life left. Under this provision, you could build a new school. You couldn't add new functions. The local community would have to pay for that but you could, nonetheless, build a new school because the old school and the new school both needs walls, both need rooms, both need a lot of functions which are going to be tremendously more expensive. What this bill essentially does is allow the Department of Roads to disregard the depreciation in considering what they are going to contribute to the cost of replacing a building and I simply do not believe that depreciation should be disregarded. It is as simple as that, I think, and I would ask you one more question. If this concept is a fair concept with regard to public buildings, why is it not also a fair concept with regard to special use private facilities? The State Department of Roads will run into a factory from time to time, for example, but they are not suggesting or asking that this concept should be used to rebuild a replacement facility for a factory and the reason is they know that they would never get away with it. This program, this idea, is essentially a subsidy to local government and you have to decide in your own mind whether or not it is justified and you have to decide whether allowing this concept would speed up road projects and save some money in that regard. Perhaps that is a possibility. But what they are saying essentially is that it is difficult to determine the value of special use property because of the question of depreciation, and for that reason, rather than hassle about that we would just as soon give it away. We will just say forget about depreciation. We are replacing the building functional utility. Philosophically I disagree with that.

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