

says that the county Board of Equalization has to make the decision and I am a little worried about how they are going to receive that information, and whether the taxpayer is going to be protected, and that is the part that worries me. If you could tighten up the amendment or whatever you are going to use to put this on so that it has to go through the county board and the taxpayer has the right eyeball with the county board in case they cannot reach an agreement with the referee then I wouldn't have any objections to it.

SENATOR DeCAMP: I don't think we are taking that away by any means. I think we are doing exactly what maybe we have done here in the Legislature. We said Senator Kahle, Senator Nichol, we have got a lot of heavy responsibilities in here, you need some additional help or information, you have authority to hire a researcher or whatever. You rely on the information of that researcher obviously, and he does an important function that maybe was not done in the past. By the same token, you are the one that presses the green button. You are the one that makes the decision, the constituent still contacts you. I think we are just providing a tool.

SENATOR KAHLE: Do you see anything in the statutes that says they can't do that now? Hire extra help?

SENATOR DeCAMP: I think they are forbidden from that. Right, Chris? Yes, that is exactly right.

SENATOR KAHLE: Thank you.

SPEAKER MARVEL: Senator Murphy, do you wish to speak to the DeCamp amendment? You don't want to speak to the DeCamp amendment? Okay. Senator Hefner, do you wish to speak to the DeCamp amendment?

SENATOR HEFNER: Mr. President and members of the body, I think we ought to think about this amendment a little bit. It changes the bill by quite a little. As I recall in the hearing that the Revenue Committee held, we thought we would give this exemption or grant this power of the Lancaster County Board or the County Board of Equalization to have a referee because they just did not have enough time to do this. We either had to extend the time or else give them a referee. But now if we go out into greater Nebraska and do this I think that we are lessening the responsibility of the elected officials, and I guess therefore I would oppose the bill and I think if we want to do this, fine, but we