

the various assessors could be a factor affecting the use of the seven criteria. Now, frankly, the assessment function in this state is not good. The quality of assessments is not good. We do lack uniformity, and one of the things that we can do to improve uniformity is to adopt a reasonable statement of actual value. Senator DeCamp's amendment is a reflection of the federal standard of actual value used for tax purposes. Senator DeCamp's amendment also reflects the Nebraska Supreme Court interpretations of actual value. In my opinion, his amendment begins to clarify what is an extraordinarily murky area that we have left in the law for far too long. This state deserves and its people deserve better assessment, and the only way we can even begin to get it is to have a definition of actual value that is much more uniform in nature and does not allow the kind of subjective evaluations that presently exist by assessors. I would support the DeCamp amendment.

SENATOR NICHOL PRESIDING

SENATOR NICHOL: Mr. Hefner, for what reason do you arise?

SENATOR HEFNER: A point of personal privilege.

SENATOR NICHOL: State your point.

SENATOR HEFNER: Is this the DeCamp amendment to the committee amendments?

SENATOR NICHOL: That is right. That is what we are discussing.

SENATOR HEFNER: Okay, I believe the committee amendment refers to 77-1301 and the DeCamp amendment to the committee amendment refers to 77-112.

SENATOR NICHOL: Senator DeCamp, do you want to discuss that?

SENATOR HEFNER: What is your ruling on that?

SENATOR DeCAMP: What was that?

SENATOR NICHOL: Senator Hefner, would you state your point to Senator DeCamp?

SENATOR HEFNER: Your amendment, Senator DeCamp, refers to 77-112 and the committee amendment refers to Section 77-1301.

SENATOR DeCAMP: Oh, yes, yes, this is the proper bill for