

buys the gas and I will tell you who pays the tax but I also look at the distribution formula. Now if you want to become selfish, then we ought to do everything that way, strictly on a head count. We will count automobiles and where they are registered and where their titles are, then we will get the gasoline tax in the same place it originates from. But for us this morning to say that we are going to go to head count, Senator Vickers tried that last year. I'd remind you, if you adopt Senator Kahle's proposal that you have exactly ten million dollars to distribute under equalization and a hundred and five million, which we now have possibly, will go to a straight head count and you make no provisions on the cost of educating a child. It is more expensive to educate a child in the higher levels of education than it is at the early stage of the game. So those of us who would want to be purely selfish and I think vindictive we could probably buy it but I will tell you what. When you go home and you try to tell your constituents, try to tell your school boards and your administrators who know school finance better than most of us just what happened here today. For your information, the State School Boards, if you believe in their credibility, support 486. The Council of School Administrators support it and they are the people who administer the public schools in the State of Nebraska and I don't think they are dishonest, I don't think their credibility is lacking. It is rather tragic that here this morning we are going to try to go to a very simple formula, put the money on the head, and then walk away and say we solved the problems, because if you do this, the rich get richer, the poor get poorer, and I am talking about financing public education. It is that simple. Somebody mentioned property tax. How metropolitan or Douglas County or Lancaster was ripping off the rest of the state and I still have the figures from that famous bill 170, the computer system assessment program, which show you two years ago before we ever got into the business of total evaluation and equalization that Douglas County stood at 22.76 of actual value and Banner County was at 7 percent. And Gosper County when they reappraised that, I wish I had known it was that cheap, I would have bought it (interruption).

SENATOR CLARK: You have one minute left, Senator Koch.

SENATOR KOCH: Twenty-two million dollars that county was assessed at totally a few years ago. And anybody could have loaned you money on signature to buy the whole county if that was the actual value. So let's talk about equity. We all think we are equalized today and the people responsible for that are the county commissioners and county assessors and