

aid because you are all familiar with it. When Lancaster County noted that they were going to increase their values by twenty percent, the School District of Lincoln was going to lose a \$1,500,000 in state aid. The reason for that is the qualifying mill levy of that school system plus several others in this county would bring in considerably more dollars. As a result, the end result is less state aid because the county assessor was doing what they are supposed to do and so they were going to get penalized. Now the other counties that did do something, it will happen to them as well and so that is when you run into a fallacy. If you don't reappraise, you get more in state aid. Those who do get less. So, therefore, some counties are being overpaid in terms of state aid to public schools, others are being underpaid. And so I think it is important that you take a serious look at this because if this is the game we are going to play, then I think they are flying right in the face of the Legislature and particularly the most recent law of 1978 which was very specific and said, "You shall do it every two years", "You shall do it every two years", and those people said, "We can do it". Now we get here, this is 1981 coming to an end and there are only half of the counties who have tried and yet in reality when you look at it, they really haven't done much at all. They merely went through, looked at the parcels, put them all together and made sure they weren't going to come out with a higher figure. The form there is even provided, if you take a look at that handout, the illustrations. It shows you exactly how they were supposed to go through it in terms of urban improvements and other kinds of improvements. So I suggest to you I think this is exactly flaunting the Legislature and, frankly, I am getting a little sick of it.

SENATOR CLARK: Senator Kahle.

SENATOR KAHLE: Well, Mr. President, I know that this has been an issue with Senator Koch as long as I have been in the Legislature and we have argued about whether the counties were going to get the job done or not over the years, and I think about three years ago the last day of the Legislature we had the same issue up I think three times whether we should go to computers or not and I guess I found out through the process that from being on a county board before that we had made a desperate effort to get our appraisal done and many other counties in my particular part of the state had made that effort. And we found out that it wasn't out there at all that the problem was existing, it was right here in Lincoln and Douglas County and Lancaster County and, of course, it was a political thing that year because they were supposed to get it done but didn't. And the