

students are going to...well, what's going to happen on free high tuition from year to year, so...

PRESIDENT: Senator Nelson, do you wish to speak?

SENATOR NELSON: Yes, Mr. President and the body, I have done a lot of homework and hopefully a lot of studying over the weekend on this particular bill and LB 38 up for consideration tomorrow. As I see this issue studied more and more, I simply see a division between the rural and the urban property owners. I, in essence, do support LB 662 in general, but I probably am like Senator Schmit. Maybe I show a conflict of interest in here. I happen to own urban property and rural property, so I hope that I won't be accused in that particular language. And incidentally, for you to keep in mind, I did work for the cap so that you can't say that you're a rural property owner or a business the other day, in other words, to limit the taxes. I see this as simply a tax issue and I wish that the urban senators, particularly the Omaha senators or the urban, if...until you tread in those moccasins and you see the Class I schools, I sent my children to Class I, we had one right beside us, I went to a Class I school. I think I see this issue on both sides of the fence, but I spent considerable time last Friday afternoon at the local assessor's office and this, I'm sure, will tell you something. I think Hall County is about as average as we're going to find through the state. We have a large city, we have small towns, we have rather poor land in the northwest part of the county and we have very good agricultural land in the southeast part of the county. In Hall County, I think yesterday or last Friday we pointed out the average valuation of a residence is thirty-nine thousand something over the state. In Hall County it figures out to be \$55,000, the average value of the residential property. The average value in the whole county on a 160 acres figures out just a shade over \$100,000. In that same thing, and we are in a Class III district in our rural residence or our property. For your information that property is valued at \$206,000 for 160 acres for this tax year. My tax or our tax is \$4,900 on a 160 acres of land. You take that same tax basis and apply it to the \$55,000 which is the total county average in Hall County and it doesn't take too much of a mathematician to figure out what the rural people are yet today paying for school property tax. Now I'm not including in this either any other land or if a farm operator happens