

these taxes have been delinquent since 1977. Now if a city and the county is treating everybody else the same, have they then not acted on all of the rest of the property that has been delinquent and the assessments have been delinquent? And I say you don't have to answer that because the answer is no. They have not treated all property the same. I can show you newspaper stories where they say we must not foreclose on this property because it would destroy the value of property of lots in Lincoln. We can't do this. We have to take it real slow, just exactly like we're taking it real slow in the farm segment, real slow, close them out and get rid of them. You brought up the farming, I didn't, Senator Beutler. Now we also have a disaster fund, Senator Beutler, that has helped Grand Island, Omaha and all the folks that have a disaster, but we don't have that fund set up in the State of Nebraska to help the farmers that have a disaster. So your argument there does not hold water. I would like to call to the attention of this body one more thing. I told you when you voted for legislative resolution LB 30 (sic) that you were trapping yourselves and now it is turning out that's exactly what you did, that's exactly what you did, so I say until the City of Lincoln and the County of Lancaster start to clean up their own back yard, this is a good bill and I'll take Senator DeCamp's word for it, it does not include any other entity. So I am going to support LB 691.

PRESIDENT: Senator Lundy, do you wish to speak again?

SENATOR LUNDY: Mr. President and members of the body, I would like to finish the conversation I started relative to the opinion rendered to the Mayor of Lincoln by the firm of Cline, Williams, Wright, Johnson and Oldfather and signed by Warren Johnson. As I mentioned to you it is difficult for sometimes political subdivisions to get the best rate on bonds that they sell, bonds that they sell to repay or expect repayment from property owners who have special assessments against that property for paving, water improvements, sewer improvements and the like. Mr. Johnson indicates that if LB 691 is passed and passes the constitutionality test before the Nebraska Supreme Court, it amounts to a cancellation of taxes on assessments by state action. In other words, the state will have deliberately cancelled on a retroactive basis legitimate taxes and assessments levied by a political subdivision many of which have been pledged to the payment of bonds sold to the public