

consideration of supporters of school consolidation. But nevertheless, we have adopted in this Legislature a concept of one subject per bill so that we don't get into the sort of situation that we are in with LB 662, that is to say a situation where you have put a Christmas tree like effect on a piece of legislation that has all kinds of ornaments, some which appeal and some which do not appeal and thus make it very difficult for the public to know what is going on and for us as individual senators to have a solid, clear position on the issue. I am very concerned about this situation and I guess the first point I am trying to make is it is inappropriate to have two historic measures combined into one. Each ought to be discussed and hopefully passed independently. Now why am I concerned about the state aid provisions of the bill? I have not yet made up my mind on how I feel about state aid anymore. I remember early on in the session that Senators Landis and Vard Johnson were saying, state aid is over, we are talking about direct property tax relief through homestead exemption or rebates, or what have you. That was because the state aid function was felt to not be the appropriate vehicle for tax relief. If we are talking property tax relief, there are many alternatives to look at. State aid is but one of those and I have always supported state aid increases until late last year and this year when I am rethinking my position. And why am I rethinking it? Because the question is this. Why do we have high property taxes? We have high property taxes because we have high budgets of local governments which require the property tax to pay for them. It is not the state government that establishes local government taxes. It is not the state government that sets those budgets, but yet we are the ones that seem to be taking the heat and the responsibility for these local budgets that are causing high property taxes. We have had local budget hearings here in Lincoln and I am sure across the state, schools and what have you, and nobody shows up. Not one citizen shows up to those budget hearings, but that is where the property tax levels are set, at the local government level and some people still remember that the state used to have a property tax. We haven't had that for twenty years but we are the ones that they go to and say our property taxes are too high, why don't you do something about it? And then within this body we start to talk and talk and talk about that issue and make it our responsibility and I think there is a responsibility but it is not our fault. The problem that exists today wasn't created by us and, in fact, we have