

so. The tax commissioner would like the chance to give one last relaxation of the filing deadlines to allow for a late submittal of these new valuations pursuant to a soil classification change. It means greater flexibility without diluting the tax commissioner's final authority to require counties to make these adjustments. Those are the changes in the amendments. I move their adoption.

SPEAKER NICHOL: May I introduce some guests of Senator Richard Peterson, please. In the north balcony there are 26 seventh and eighth graders from St. John's Lutheran School in Battle Creek, Nebraska, accompanied by their teacher. Would you please stand and be recognized. Thank you. Senator Miller.

SENATOR MILLER: I'd like to elaborate just a little bit further on each one of these five divisions of this amendment. The first one continues with what we have...what the county assessors can do now. It lets them do an on site inspection and make an interpolation of any adjustment that needs to be made. It continues what they are doing now. At the meeting last night they were in favor of that, thinking that that happened to be necessary. The second one is strictly technical in nature. That removes, as Dave said, the Chairman of the Revenue Committee, because of a constitutional problem that we had, and puts on the Director of Agriculture. The third one fine tunes it just a little bit more and this is necessary in the fact that it allows in each one of the eight districts, if there were more than a 5 percent change in the valuation, then that would trigger the whole system to change. We could have had a situation before where one crop had a variation more than the 5 percent, and the average for all the crops in the state would not vary. This would trigger it and make it be more sensitive to each of the eight districts, taxing districts. The fourth one is also a little technical in nature, but it is needed. It does not harm anything in that it does give the State Tax Commissioner the power to extend compliance with the land manuals. Right now they had to be in by April 1 and they don't have to be operated on until August and so it gives them a little bit more...there is time in there for further extension that was needed. Number five, which Dave didn't mention, is technical in nature again. It does add back in, continues what we had in the greenbelt language that was omitted inadvertently before. Just continues exactly what we have in the greenbelt. I hope