

tax revenue equal to property tax revenue generated in the current fiscal year?" And then it has a "yes" or "no". And the reason that we've introduced this amendment is because four counties now are near their constitutional limits and we believe that it is unfair to them to devise a method or a formula that would lower their value, thus they would not raise as much taxes and enough receipts to cover their budget through no fault of their own. So I believe this is a fair amendment. They can put it to a vote of the people, but they would not be able to raise any more money than they had for the preceding year, so I would urge you to support this amendment.

SPEAKER NICHOL: Senator Vard Johnson.

SENATOR V. JOHNSON: Mr. Speaker, members of the body, I stand in opposition to this amendment. I think this amendment reflects or represents very bad policy because this amendment says this: This amendment is dictation by the Nebraska Legislature to the county boards to automatically place on the ballot, automatically place on the ballot the question as to whether or not the county board might exceed the constitutional mill levy limitation. Our Constitution provides as follows: "County authority shall never assess taxes which shall exceed fifty cents per one hundred dollars' actual valuation as determined by the assessment rolls unless authorized by a vote of the people of the county." In other words, while we have a constitutional limitation of a mill levy that will not exceed fifty cents per one hundred dollars in value, that constitutional limitation may be exceeded if the voters of the county agree to exceed the limitation. Okay? I've got no problem with that, no beefs, no complaints, nothing, but the Hefner, Vickers, Haberman, Eret, Remmers, Miller amendment says, county boards, you must put that issue on the ballot. You must put that issue on the ballot in the event that implementation of LB 271 would result in a potential violation of the Nebraska Constitution. I think that is wrong. I don't know any reason why we should tell county commissioners they must put the issue on the ballot. County commissioners should be given the option. They should say to themselves, well, if I want to we can put it on the ballot and give it to the voters or if we want to we can cut back on county expenditures so we don't have to give it to the voters. But for us to mandate that being put on the ballot is a bad policy decision in my viewpoint.