

SENATOR HEFNER: Mr. President and members of the body, I rise to oppose this amendment. I think we acted in good faith last year, maybe it was two years ago that we passed it, but I believe that this is direct property tax relief. Now I have told you before that I am committed to a no tax rate increase this year unless it is for direct property tax relief, and I realize it is too late in the session now to implement this, and so I would rather go with the delay motion for a year instead of repealing this outright. The county assessors in my area anyway have done a lot of work on this. I talked to all of the assessors in the counties that I represent and they tell me that the sign up has been real good. I know it has been mentioned on the floor here, well, it only amounts to about \$75, maybe 75 to 90 dollars, and a lot of people aren't going to bother about applying for it but this isn't true, because in some of the counties, the sign up is nearly a hundred percent, nearly a hundred percent sign up. So I think we have an obligation here and I would urge you not to repeal the law that we passed and we even overrode the Governor's veto on that, but why don't we delay it a year, and then try and find the 18 or 20 million dollars next year.

PRESIDENT: Senator DeCamp. We are speaking on the Hoagland amendment to LB 727, repeal of the old 809.

SENATOR DECAMP: Mr. President, and members, I would like to ask a question of Senator Beutler, Senator Hoagland, Senator Warner, any other tax expert in here. I was all in favor, and I still am, if it can be legally done of simply delaying the implementation of putting the money in, in other words, keeping the homestead exemption. But as I was mitigating across the hall there while I was relaxing, a thought came to me that it may be illegal or unconstitutional not to fund it, and I would like to ask the lawyers and people like Senator Warner the question. The question goes like this. Homestead exemption is granted but the property is still being taxed. It simply is that the tax is being paid by the state. Now the Constitution says all property shall be valued and taxed uniformly and proportionately. If we pass a law granting an exemption and then we don't pay the tax at the state level, have we created a system that violates the Constitution of the state and are we in fact not taxing property uniformly and proportionately, and are we, therefore, obliged absolutely to either fund it or to