

they are up to the very limit now. So if you are taking a...I believe it is a \$382,000 less in property tax valuation, there is only one way that it can go and that would be down. I think the main thing (interruption).

SENATOR ABOUD: Thank you very much, Senator Nelson. You can address it maybe on your own time. I would like to look just a short time at the fiscal note here. (Gavel.) From what I see the difference between '85-86, I assume the fiscal note was probably done, I don't know when the fiscal note was done. Maybe the next fiscal year this will be effective will be '85-86, but if you look, it lists the different technical community colleges that we have around the state, Southeast, Central, Western, Metro, Northeast, and Mid-Plains, and according to this, the figure here from the fiscal note is that there would be an approximate increase in revenue to Central Tech of about \$4,862,000; to Southeast of approximately \$4,986,000. Anyway, the total amount to all the tech colleges would be approximately \$12 million. So it is a rather sizeable increase in property taxes around the State of Nebraska, and I am somewhat confused because I remember last year during the special session, we were talking about how tough it was for everyone in outstate Nebraska, or outside the metro areas of Omaha and Lincoln, and how they really couldn't afford increases in taxes, or income tax rates, dealing with increase in taxes with the sales and income tax area, but this bill comes in and says, well, we know it is tough out there but they have just got to buckle up their shoes and increase the taxes anyway with the property taxes. As far as I am concerned, a tax is a tax, whether you get it from the property tax, whether you get it from the sales tax, or whether you get it from the income tax. The taxpayer of the state is going to end up paying for it and I think if they are having tough times now maybe isn't the time to be playing around with these property taxes. I have received assurances from one of the senators on the floor that the levy will be reduced when good times come. It has been my experience that that doesn't happen and I am skeptical that that will occur if good times do return to agriculture. So I am going to have some real problems with this particular bill.

PRESIDENT: One minute.

SENATOR ABOUD: But I will be supporting Senator Lamb's amendment because I think it does reduce it a bit, and I