

in the property tax burden to the homeowners in Douglas County and other urban areas. From 1977 to 1982, the percentage of the property tax base consisting of residential property increased 36 percent, and as I stated earlier, these difficult economic times, the state must do what they can to ease the burdens of the people. Now last summer in anticipation of this budgetary shortfall, I knocked on doors in my district talking to over two-thirds of the people in my area, and their number one concern was dealing with tax increases, and in particular property taxes. That was their number one concern. Now property taxes have increased in Nebraska on a per capita basis of \$220 per person. This is an increase over the last 10 years, and while some people claim, in this body even, that \$75 just isn't a whole lot of money, my belief is that it is a pretty good start at eroding away this increase of the past 10 years. It would pretty much wipe out the property tax shift that has been forced upon the homeowners of this state. I urge my colleagues to retain the homestead exemption and property tax relief program because it is without question the best form of property tax relief that we have available to us at this time. For the most part, this isn't a program that is first filtered down through the local political divisions. It is simply used to supplement their spending as with state aid to education and a few of the other programs that we have been enacting in recent years. This is relief that goes directly to the homeowner with no governmental middleman to dilute it. It is pure form of property tax relief. Now this has been included in this special session but it is by no means a method of helping us out in this tight financial situation. We are not going to see any great financial windfall as the result of the enactment of LB 6 and we have an opportunity in next January to do away with the homestead exemption. There was, it seemed, I thought a gentleman's agreement among the people or the Senators in this body to at least look at it next year. we would forestall the doing away with the homestead exemption until next year and I thought that that made a lot of sense and I supported it at that time. And I think that we should wait until next January and take a look at the situation with property taxes. Property taxes are going to go up this next year, particularly in Douglas County and some of the other urban counties throughout this state.

SPEAKER NICHOL: One minute.