

result, necessarily, in lower taxes. What it will do, hopefully, though, I've long favored, Senator Moore, the creation of a Class VI to do exactly what you have talked about. Two or three Class IIs get together...as a matter of fact, I think we did put an amendment on one of the reorganization bills to, hopefully, allow that to happen more easily, two or three small Class IIs that go through the agony of wanting to keep their school open but knowing that they just can't offer the high school...quality high school education at an affordable price, but want to hang onto something for their community, turning that into a Class I and forming a Class VI with two or three other neighboring communities to form a new high school district but hang on something for their community, and I understand this. I mean, the community where I grew up, we lost our high school because of this very issue when I was a junior in high school, kept the elementary junior high open, the junior high went about ten years later, now the elementary is probably going to go this year. They passed a bond issue. And that's agony for a small community, I understand that. The Class VI model may, in fact, be one that we can apply in this particular circumstance, once it's no longer the suspicion is not there that it's merely for tax haven advantage, it's for other education reasons. Second point is the gainers and losers point of it, we talk a lot about that. The advent of computers causes us to worry about that. Let me tell you, there's stuff going on out there in Nebraska that has more of an impact on 1059 gainers and losers than anything we talk about here in the Legislature. And my urban colleagues need to listen and wake up on this issue because we're not that far from getting phone calls from our superintendents saying, why did our state aid go down? Or why didn't we get as much more as we thought we did? Well, the reason that's going to happen is because of the 80 percent ag land valuation. Those numbers are just going to get cycled into 1059 numbers for this next year. Is it something we ought to come back and try to get changed legislatively? Senator Elmer says yes and I had to hesitate just a moment or two. Not for the purpose of 1059 distribution we shouldn't, if there are other policy reasons for doing it, maybe we should. They're going to be...anything we do is going to have a 1059 impact and that's what 1059 is all about. It's to equalize property value...equalize property tax dollars to school districts to account for variances in property valuations. Anything we do that affects property valuations is going to have a 1059 impact. Third, I thank Senator Bernard-Stevens for commenting on the straight up, head-on approach.