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Approved amendment could shift land taxes

By James P. Webb
Staff Reporter

If the Nebraska Legislature approves changing the method of agricultural land valuation, other land owners in Nebraska could face up to \$25 million in higher property taxes, a University of Nebraska-Lincoln professor said.

Roy Frederick, a professor of agricultural economics, said the shift would represent 2 percent of the \$1.2 billion collected by local governments in property taxes this year.

In Tuesday's general election, Amendment 1, which allows the Legislature to change the way agricultural land is valued, was approved 330,326 to 198,042.

The system of valuation and the subsequent shift in property tax distribution won't be known until the Legislature decides whether to retain the amendment, which is not self-enacting, Frederick said.

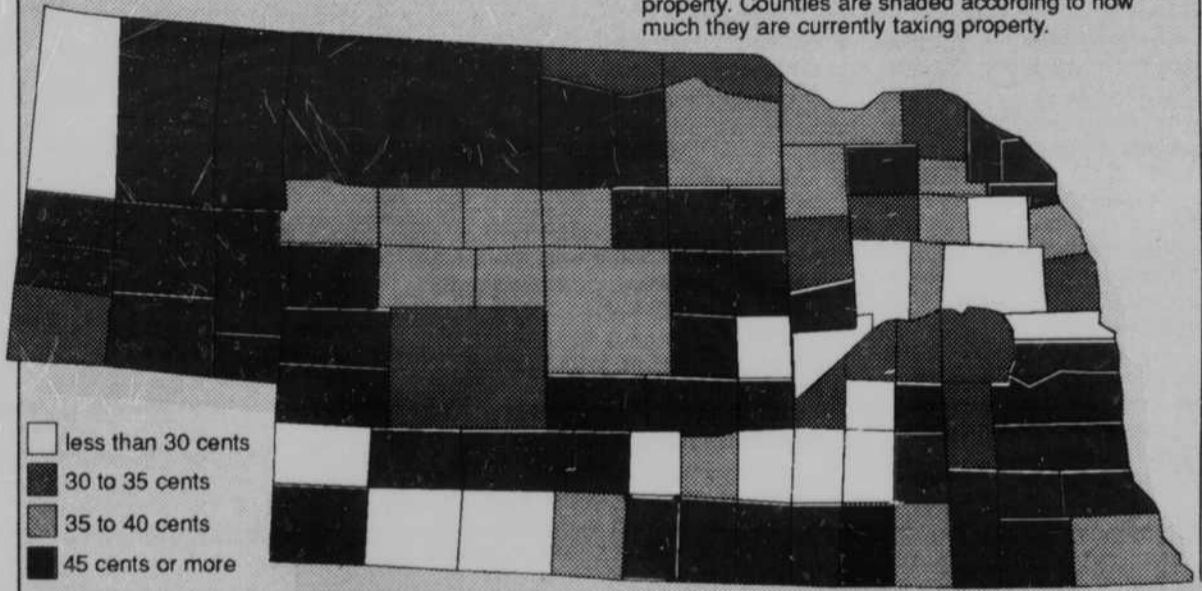
"Presumably the Legislature might move to an earnings basis, although we don't know that for sure," he said. An earnings basis would tie the tax rate to the productivity of the land.

"It would be presumed that if you went to an earnings basis, that agricultural land values would be reduced in many cases, particularly as you get close to large cities (where) the earnings value would be less than the market value," Frederick said.

See AG on 3

County property tax levies

Under state law, county governments may not exceed the 50 cent levy limit per \$100,000 value of property. Counties are shaded according to how much they are currently taxing property.



Source: Nebraska Association of County Officials, Dec. 1989.

John Bruce/Daily Nebraskan

Regents to consider revising mission statements

By Sara Bauder Schott
Senior Reporter

The NU Board of Regents today will consider revising role and mission statements for the University of Nebraska campuses.

The board will consider statements for the Lincoln, Omaha and Kearney campuses and the University of Nebraska Medical Center at a 1:30 meeting in Verner Hall.

The board's consideration of role and mission comes as the Nebraska Legislature is examining its role and mission statement, developed in 1977, for the university. The

Legislature has hired Widmayer and Associates of Chicago to re-examine the statement.

Joe Rowson, director of public affairs for the university, said the board always has maintained its own role and mission statement. The board and Legislature both will have their statements done by the end of the year, he said.

"If there are major differences in the statements, they would meet and try to get the real differences worked out," Rowson said.

Each campus chancellor and the university president was asked to develop statements and present them to the board's Governance and Planning Committee, Rowson said. The com-

mittee has reviewed the statements, he said.

Regent Kermit Hansen of Elkhorn had planned to bring the statement revisions to emergency status at last month's board meeting, but scrapped those plans because the Widmayer study had not been completed.

Regents chairman Don Blank of McCook had said it would be presumptuous to act on role and mission statements before the Widmayer study is completed and the firm makes its recommendations.

In an interview Thursday, Blank said he isn't sure if the board will act on the revisions or table them.

"It will be the majority of the board's decision whether to table them," Blank said. "Some feel we should approve the statements, and some feel we should delay action until the Widmayer study comes out."

Rowson said the Widmayer study will be released Nov. 20.

The board's actions probably won't have much effect on the study, Blank said.

"We have to remember that the role and mission statement is a function of the Legislature," Blank said. "We work with the Legislature to finalize it, but the final say lies with the Legislature."

Professor studies children, law

By Jennifer O'Clilka
Senior Reporter

Serving as a camp counselor during college showed Gary Melton that he had a knack for working with children.

The psychology and law professor and researcher of children and families said his experiences at the Easter Seals camp got him interested in studying how troubled children are treated.

"I noticed the degree of disability the children had seemed to have a lot to do with how others dealt with them," Melton said. The same handicap in two children would be differently disabling based on the situation those children were in, he said.

"That general interest in trying to make abnormal situations more supportive got me interested in children's policy more generally," he said.

One of Melton's early projects involved designing a children's museum for "normal children" about the disabilities of others.

Now, Melton studies how the legal system treats children. "The underlying concept behind that is one of making children participants in the legal process," he said.

The goal of his work, he said, is to bring real values to the assumptions of law about child and family policies.

"Much of the law on this has very explicit behavioral assumptions . . ." about children, Melton said.

His work involves testing those assumptions and working with policy-makers to try to change those that are wrong. One of the basic problems in the legal system is that children often are not taken seriously and are represented poorly or not at all in legal matters.

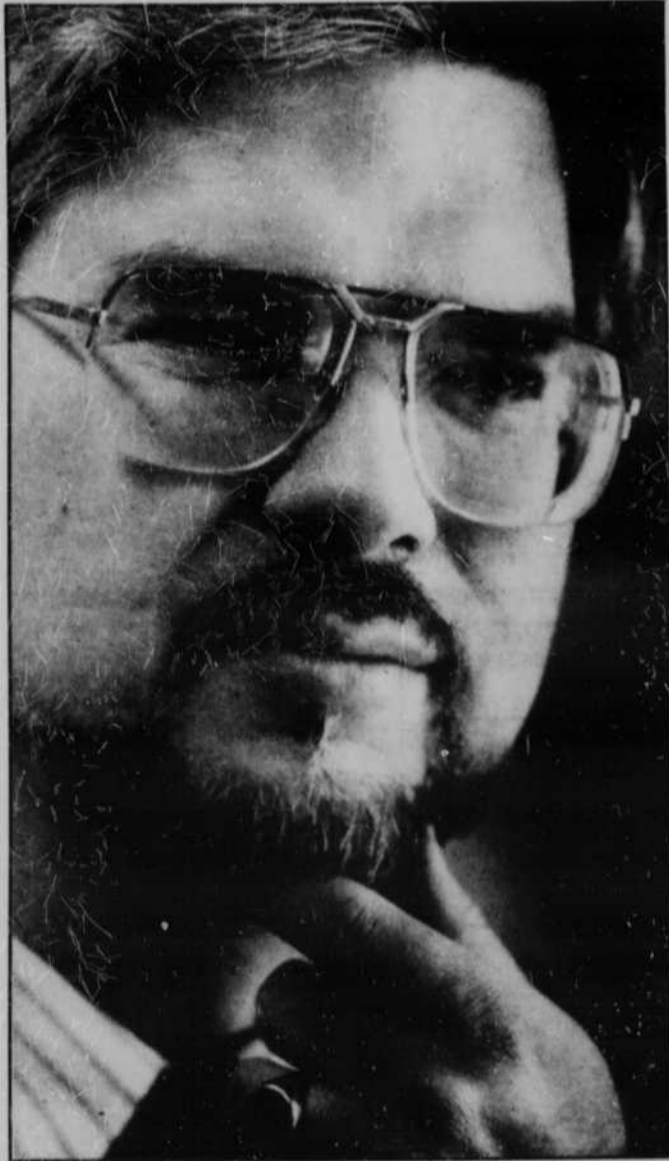
Often the false assumptions center on adolescents, he said, because it is thought that adolescents are like young children in decision-making, and that they are unusually vulnerable to emotional trauma.

"Both of those (assumptions) are at least overstated" or wrong, he said.

Children have a better capacity to understand decisions and reason than the law assumes, he said.

Melton said the most obvious place the law's assumptions about adolescents come into play is in abortion cases.

"The courts have presumed that teen-agers are particularly inept at weighing the risks and benefits of the abortion procedure and emotional consequences of abortion," Melton, who has authored and co-authored many books and reports concerning children and families in law, said the problems in his area are worldwide.



Jeff Willet/Daily Nebraskan

Melton

See MELTON on 3

Professors praise Congress' refunding of art endowment

By Mark Georgeff
Staff Reporter

Congress' refunding of the National Endowment for the Arts without restricting artwork content has drawn praise from three University of Nebraska-Lincoln officials.

"We are relieved over the new decision and thought it was the appropriate action for Congress to take on the NEA program," said Daphne Deeds, curator and assistant director of the Sheldon Memorial Art Gallery.

Sheldon has received more than \$75,000 since 1988 in NEA grants, she said. About \$124,000 in NEA grants are pending.

On Oct. 24, Congress approved the measure reauthorizing the NEA budget at \$174 million annually for another three years. About \$171 million was budgeted last year.

Last year, Congress required that no NEA-financed grants would go to artists whose works the courts ruled obscene or pornographic. That provision was removed.

The reauthorization of NEA funding sets up review panels for awarding grants made up of lay people with more diverse backgrounds. The panels will consider general decency standards for NEA-financed artwork.

The previous congressional action needed to be rethought, Deeds said, since NEA funding has been involved with few artistic works labeled obscene or pornographic.

"Less than 0.5 percent of all NEA applications funded have been in any way controversial," she said. "Obscenity is a social issue which should be decided in our judicial system."

Gail Kendall, an assistant art professor, agreed. "You can't have censorship on the arts," Kendall said. "There is no way to judge freedom of speech or artistic views."

Ellen Baird, associate vice chancellor for academic affairs and an associate professor of art history, said it was important that the non-restrictive NEA reauthorization was passed.

"Issues like these are a public concern and a necessary part of our democratic society," she said.

NEA's reauthorization measure is a strong indication that society values the arts highly, she said.