

# Tax burden heavy on Nebraska farms

BY MICHELLE STARR  
Staff writer

According to a UNL study, Nebraska farmers carry one of the highest property tax burdens in the country.

The study, presented in Omaha to members of the agriculture property tax task force on Oct. 12, might bring about new legislation for property tax allocation, said Brandon G. Y. Raddatz, the UNL senior agriculture major who completed the study.

With the agricultural economy declining, a higher amount of farmers' income is going toward taxes than in other states, Raddatz said.

The study, done under contract for NU's Public Policy Center, shows Nebraska's agricultural property taxes per \$100 for full market value were 63 percent higher than the average of 20 leading agricultural states and 71 percent higher than the regional average.

Bruce Johnson, UNL professor of agricultural economics and Raddatz's faculty adviser, said an income tax was a wise tax because it was based on the ability to pay.

Raddatz said the task force was trying to figure out what legislation could be made to shift the tax burden.

He also said if Nebraska had the \$0.71 average, farmers would see a 6 percent increase in net farm income.

Cathy Lang, a property tax administrator, said she thought that while the issues presented in the study had been on the minds of legislators in the past year, the study was triggering interest among legislators on the amount of taxes farmers pay.

The bulk of property taxes goes toward education, making up about 50 percent of the funds used for education.

The other half comes from state

financial aid, said Greg Ibich, assistant director of the State Department of Agriculture.

Ibich said farmers didn't want to see a decline in the quality or amount of funding for education but wanted a more equal share of the billing.

"I think the study speaks for itself. It's common knowledge we have an overreliance on property tax to fund services that we need and want," said Jeff Gaertig, legislative aid to Sen. Roger Wehrbein, the chairman of the Nebraska state appropriations committee.

According to the three and a half month study conducted this past summer, only Wisconsin leads Nebraska in the amount farmers pay on property taxes.

Wisconsin has a special circuit-breaker clause making the amount of property tax based on income, which might make its number one standing misleading.

Although the study shows Nebraska's high taxes, it also shows a drop of 24 percent in state agriculture property taxes per \$100 of value between 1994 and 1998. The region saw a 22 percent drop in agriculture property taxes during the same time.

The lowest agriculture property tax in recent years also occurred in 1998.

The problem is that Nebraska's ranking didn't change, Raddatz said. "We're stepping towards the right direction, but that's still not good enough."

With the preliminary research completed, the next step is to examine the amount of taxes paid by surrounding states, Raddatz said.

Information on surrounding states' agricultural property tax problems and solutions will be discussed at an Agriculture Issues forum on Nov. 1 in Kearney, planned by Gov. Mike Johanns.

# Program speeds teacher certification

TEACHERS from page 1

selection will be based on the student's background.

"We don't want to worry about whether you've had two courses in English literature before 1800," Wilson said. "We're more concerned about breadth and quality."

Admission to the program will be based on previous course work as well as grade point averages.

The first class will start officially in June 2000. Some will be admitted for January 2000. It will take them 16-17 months to get through the program.

Not many schools are aware of the program yet, Wilson said, but when they see the increased number of graduates, they will be grateful.

"Anything done to increase the quality of the teachers moving into schools is going to be seen as positive," Wilson said.

Don Ferguson, superintendent of the Benedict school district, said he was skeptical of the program solving the teacher shortage in Nebraska.

Ferguson said there were a couple of openings he couldn't fill before the school year began this year.

But the length of time it takes to get through school isn't what is keep-

ing people from entering the field, he said.

Instead, low salaries and problems in schools are keeping people away.

"Until we can solve those types of things, we won't be able to attract more students to the field," he said.

The phone calls Cotter has received have been enough to prove otherwise, he said.

He is also convinced the people who apply will be dedicated to teaching.

"This is really a decision that is going to change lives," Cotter said. "The commitment they are making could lead to better teachers."

## The Sartor Hamann Watch Fair Saturday, October 16th Gateway Mall: 10am-5pm

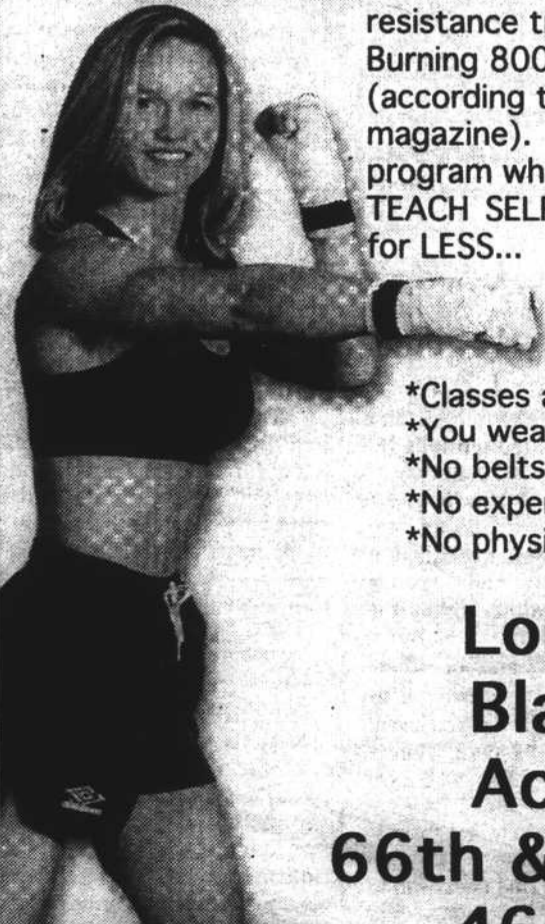
Come view this season's complete collections of Bulova, Accutron, and Caravelle watches. Don't miss your chance to preview a world class selection of swiss watches including the newest designs for this Holiday season.

- **Prices starting at \$89:** One-time opportunity to view all the new styles at special prices. We will match your 10% down with another 10% towards your selection.
- **Double Warranty:** During the event, we will double the manufactures warranty.
- **Free Engraving and Battery Card**
- **Interest Free Financing or Layaway**

*Sartor Hamann*

## Why Cardio-Kicks Kicks Aerobics Class in the Butt!

You don't learn to dance from a Boxing Coach...So why would you train an Aerobics Instructor to learn self-defense oriented KICKBOXING? Anyone can make you jump around with kicks and punches...But only at Cardio-Kicks will you learn REAL SELF-DEFENSE taught by the most qualified Aerobic Kickboxing Instructors! Only at Cardio Kicks do you get the "FULL WORKOUT"! Cardio vascular training + muscle resistance training with heavy bags = Burning 800 calories per hour (according to Muscle and Fitness magazine). Plus we're the only program who can PROFESSIONALLY TEACH SELF-DEFENSE. Don't settle for LESS...



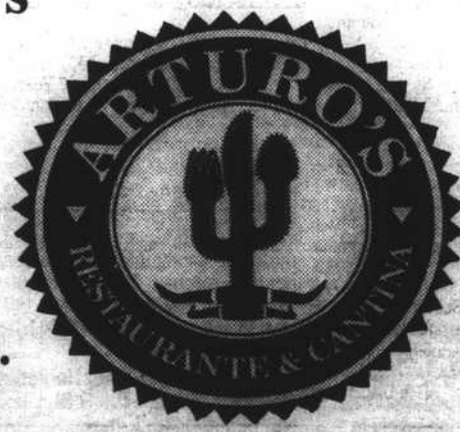
- \*Classes are for adults only
- \*You wear regular workout clothes
- \*No belts or uniforms are required
- \*No experience necessary
- \*No physical contact

**Longoria's  
Black Belt  
Academy**  
66th & Holdredge  
466-2433

**cardioKICKS**  
KICKBOXING FOR FUN AND FITNESS

*"Let us be your  
Margarita Headquarters"*

- **Great Food** Friday & Saturday Night Margarita Specials
- **Daily Lunch Specials** Domestic & Imported Beers
- **Over 20 Different Margaritas** Saturday night Oct. 16th Live Rockabilly Band featuring the Mezcals Brothers starts at 10PM
- **9 T.V.'s**



803 'Q' St.

475-8226  
(taco)