

reordering done.

SENATOR JENSEN: Could the commission then order a reappraisal of that entire community?

SENATOR KRISTENSEN: Yes.

SENATOR JENSEN: The entire county?

SENATOR KRISTENSEN: Yes.

SENATOR JENSEN: Just like what was...well, of course, I'm from Douglas County and we just got the 10 percent hit but they could order a complete reappraisal of the entire county.

SENATOR KRISTENSEN: Yes. Let's make sure that we again get our terms, because your questioning is very important. We're not talking about percentages of increase or decrease...

SENATOR JENSEN: I understand.

SENATOR KRISTENSEN: ...as a group. That's what the state board does and that's the problem. You know, you've got people that you could be at 80 percent and order a 15 percent increase and you could have people setting at a hundred and when they get that block grant increase or block increase, they could be at 115 percent, where really the problem is, if a reappraisal was done and done in a comparison, they could go through and do individual classes or so on and do the reappraisal and achieve equalization in that manner through doing better appraisal work, and yes, that is a possibility.

SENATOR JENSEN: Okay. Then the second question is, do we have an idea of how many...and I remember what Vrtiska was saying, Senator Vrtiska was saying, how many cases there have been that have gone to district courts throughout the entire State of Nebraska that people have taken to district court because they were unhappy with an evaluation that was set before them by the county?

SENATOR KRISTENSEN: Oh, Senator, I don't have that number. I can tell you though from just practical experience, when the cases of personal property hit a few years ago, that about every county had a mass filing of district court cases and they did it to protect their appeal rights. Those cases languished for