

county you go back and revalue that section of town to solve that problem.

SENATOR LYNCH: In other words, they couldn't adjust the value for tax purposes unless a complaint was filed, do I understand that, for anyone?

SENATOR KRISTENSEN: Well, they would have the ability to adjust the individual complainants, and if there is a problem, they can then go back and provide a remedial program or an order and say, county, you've got a problem here, here, and here, this is where you need to fix it.

SENATOR LYNCH: Yeah, because sometimes the arguments are used, as assessors; most I think do a great job and try to do a good job.

SENATOR KRISTENSEN: Absolutely.

SENATOR LYNCH: Sometimes they claim they don't have enough staff to do it right, but then sometimes it appears even if they have staff, it still isn't done right, and I can see where, if this is the case, maybe a commission could avoid the need of a complete and total countywide reappraisal. Is that the intention of this?

SENATOR KRISTENSEN: Well, that's...you know, they've got that range of options. That is the reason I also want the county to have the ability to appeal, too, is that if the board comes in and says you have got to redo the whole county, and they are saying, well, you know the real problem is just this area, that you ought to be able to...the county ought to be able to say, look, you don't need to use the atom bomb...

PRESIDENT ROBAK: One minute.

SENATOR KRISTENSEN: ...for a sniper, and...

SENATOR LYNCH: I was going to say the last time we...well, I remember in 1968 when we did the reappraisal, we had 15,000 complaints that we had to manage, the five of us on the county board at the time, within 45 days, and now there is only 30, and, in fact, it cost us about \$12 million. I can imagine what a countywide reappraisal in Douglas County would cost now, and I didn't know for sure if you intended with this bill to help