

SENATOR KRISTENSEN: If you had...let's take, let's take Kearney County, for example.

SENATOR HALL: Okay.

SENATOR KRISTENSEN: There are...there is limited commercial property in that county. Most of it is either going to be ag land or going to be residential, and because of few sales, because of inattention, or because they really didn't care, they never did anything, reappraisals, to commercial property. And if you start to look at sales assessment ratios, you have got one or two sales, and all of a sudden you see that commercial property is valued at 125 percent of market when everybody else is down at 80, you could order that reappraisal of that class of property, and in the smaller counties that tends to be true. Commercial property receives less attention because there's just less sales.

SENATOR HALL: I can understand that in the case of commercial property in an example like Kearney County. Can you think of an example where residential in a county like Douglas,...

PRESIDENT ROBAK: One minute.

SENATOR HALL: ...where there would be justification for...with everything else that's in the bill regarding prospective orders and things along those lines, where an entire class, such as the residential class in Douglas or in Lancaster or in Sarpy, which would be a tremendous expense, as Senator Lynch attested to, and as we well know, what would trigger that type of a reappraisal? Because, I mean, I can understand the specific and the smaller commercial or an industrial class, or the centrally assessed class, but when we are talking about the entire class of residential property in a very heavily residential county, we would allow for this commission to, I guess, ask for or demand, require a total reappraisal which would have a tremendous cost to that county. And I guess I am just looking for the reason in that specific case.

PRESIDENT ROBAK: Time. Senator Hall, your light is next.

SENATOR HALL: If...thank you, Madam President and members. Senator Kristensen, if I can just finish up here...

SENATOR KRISTENSEN: Sure.