

SENATOR ABOUD: Let's ask a more broader question then. What will it do to...to property taxes in Douglas County? Do you have any idea what the reaction will be as a result of the passage of this bill? Are property taxes going to go up or down for my county?

SENATOR KRISTENSEN: Well, this is not a dollar shift to Douglas County, it's also not a dollar shift away. What this does is provide the taxpayers of Douglas County the opportunity for a cheap, more efficient and a better way to appeal their property tax values if they think that they've been wronged and will give them the chance to adjust their values. This makes the system fair. It doesn't deal with is your taxes going up or down, because that's what everybody talks about. What we're trying to do is arrive at a fairer system, make it easier for people to appeal those property tax values if they think that they've been inequitably treated.

SENATOR ABOUD: Well, I mean I...now you had a problem with allowing the district court of a particular, like in Douglas County our district court judges making the determination as far as valuation. But I guess I have more confidence that I'll get a better valuation from my district court judge in Douglas County than from some bureaucrat down here in Lincoln. And I guess I'm looking at this from the perspective that, yes, my taxes and the taxes in the particular counties will actually go up because you will have a loss of that local...local control, local authority that will be making the determination on the appeal. I mean that's the way I view it as far as how it will affect the property taxes in my county and the counties across the state, because you'll take away that district judge which lives in the county and has to pay those taxes. Now if I'm wrong on that assumption please correct me.

SENATOR KRISTENSEN: Well, I think that you are in this effect, one is that we've got how many district judges?

SENATOR ABOUD: Fifty-one or two.

SENATOR KRISTENSEN: Okay, we've got over 50 district judges, all of who have a different opinion as to what valuation equalization is, and they'll only decide the dispute that's in front of them.

PRESIDENT ROBAK: One minute.