

proportionality remedy that talked about they only can give a remedy that is in proportion to the problem that existed. For example, you got a poor homeowner that's valued at 115 percent, the remedy isn't to go and revalue the entire county, it's to lower that particular taxpayer down to what the average is of similarly classified property.

SENATOR ABOUD: And that can happen at the current time, right, with the district judge making that decision?

SENATOR KRISTENSEN: Well, the district judge can do that, but what happens if you've got a whole subdivision that's that way and the real issue is that the reevaluation hasn't occurred in 30 years?

SENATOR ABOUD: Where does the county assessors...where are they left in this situation? Are they...let's assume that example that you just cited, and where does that leave the county assessor? Is that usurping the power of the assessors office then?

SENATOR KRISTENSEN: Well, what power would I be taking from the assessor?

SENATOR ABOUD: Well, you're increasing or decreasing the valuations of other property owners.

SENATOR KRISTENSEN: But that happens all along the line. The power of the assessor remains the same. The assessor still has the mass appraisal, the assessor still makes the initial determinations, the assessor still goes to the county board of equalization. We haven't done anything to the assessor. We're doing...this is the appeal process.

SENATOR ABOUD: So do you feel that the...you'll have a more...I guess my concern stems from the press stories and other articles and discussions we've had on the floor about different counties not being valued to a high enough percentage compared to other counties. And I'll cite my example of Douglas County, there's been discussion about whether or not Douglas County is valued at a high enough level in accordance with state statute.

SENATOR KRISTENSEN: Okay, but that's...

SENATOR ABOUD: Would a bill like this affect my county?