

of people that may or may not take advantage of this. You have some idea, in Douglas County, how many people do not appeal now because they can't afford it?

SENATOR KRISTENSEN: Well, that's real hard...

SENATOR LYNCH: Do you have some idea? You don't...I...

SENATOR KRISTENSEN: I really don't, Senator Lynch. It's hard to say because that person sits and throws up their hands and says, I don't have a chance, and they don't do it. I mean they don't go and regis...so, no, I don't.

SENATOR LYNCH: What are the fees that a citizen would have to pay, say if you had a \$100,000 house round numbers, and you figured the value...they figured, the owners of the house, that the value for that particular property was say \$10,000 too high. That means the taxes would be a percentage of that, around \$300. Would that be an interesting example of where somebody would say, well it's going to cost me \$300 more a year in taxes, even if I get the whole \$10,000 off that's all I'll save, but it's going to cost me \$1,000 to hire a lawyer. What kind...is there any kind of an exercise you can go through without taking a lot of time...

SENATOR KRISTENSEN: Yeah, I understand.

SENATOR LYNCH: ...you've worked hard all afternoon on this, we're going to get to something else in a few minutes.

SENATOR KRISTENSEN: (Laugh.) Don't grin.

SENATOR LYNCH: What would the fees be? What would you and Senator Bromm and Senator Hall and Senator Lindsay and Senator Beutler and everybody else charge that person to try to save that \$300 a year in taxes?

SENATOR KRISTENSEN: Well, I think if you know, if you went all the way through trial you could spend as much as 5 to \$10,000 in doing that.

SENATOR LYNCH: That's what I was curious about. Then in this case do you have any idea about how many...well in your county, how many...how many people do you think would...how many people have appealed to a higher court in your county from the Board