

Equalization?

SENATOR KRISTENSEN: Well, in the last year everybody has thrown up their hands and decided they can't do that. But you know the couple years prior we had a number of lawsuits filed in Kearney County back when the personal property tax things and when the remedy was that your valuations went to zero.

SENATOR LYNCH: Yeah.

SENATOR KRISTENSEN: And we have a number of people, everybody became extremely frustrated because those cases got set on the district court backlog, they went to the bottom of the pile, nobody wants to get those things tried. Everybody says, well we'll wait and see what the State Board does.

SENATOR LYNCH: Yeah, (inaudible).

SENATOR KRISTENSEN: And they, quite frankly, Senator Lynch, the people in my district got tired of it and said the system is against us.

SENATOR LYNCH: So you think the...what we don't know is exactly how many, but you do know the work...the responsibility or at least the opportunity is out there for some people that don't exist now.

SENATOR KRISTENSEN: Yeah, I really do. And you had a question earlier, in the last round of debate, about what happens if we have 25,000 appeals, that small filing fee we put in should be the regulator to help with those masters. So if we don't have a lot of appeals, we don't spend much money.

SENATOR LYNCH: Yeah, and the reason I stood up and I'll end with this because I know you only got two or three minutes left on it. And hopefully I'm the last light. But it's my understanding, I asked somebody out in the back who knows something about the values in Douglas County, how many people, how many citizens in Douglas County, if this existed, how many people in Douglas County appealed to this higher court from the Board of Equalization in Douglas County, and they said just one. And that's the reason I asked that question, those series of questions that I did.

SENATOR KRISTENSEN: I suppose the other issue is how many of