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LB 490

100 percent?

SENATOR KRISTENSEN: That's true, but they don't...where do they go from there?

SENATOR BROMM: Well, I suggest...

SENATOR KRISTENSEN: I mean that's the problem.

SENATOR BROMM: I suggest that in most cases they don't have to go from there because I think the county board of equalization does a pretty good job. And in our area and in the counties around our area we've had very few appeals to district court, it's only been generally where there's a real legal question involved about whether the definition of the property or...

PRESIDENT ROBAK: One minute.

SENATOR BROMM: ...(inaudible) property, we've not had a lot of straight appeals based on valuation in the 20 years I've been there. I was involved in the biggest appeal we ever had, and that was when LT&T appealed their...the value of their personal property. And we joined with several other counties and had a humongous lawsuit. But on real estate values we've had very few appeals based on the value of the property. And I admit that it's not easy to appeal something to district court. On the other hand, I also think our county board of equalization has done a pretty good job. And with the new tax calendar I think they'll have a chance to do an even better job in the future. I'd...

PRESIDENT ROBAK: Time.

SENATOR BROMM: I submit that I think we need to wait with this idea. Thank you.

PRESIDENT ROBAK: Thank you, Senator Bromm. Senator Abboud.

SENATOR ABOUD: Yes, Madam President, colleagues. I really have...I appreciate all the hard work that Senator Kristensen has put in on this bill. I think that he's really studied the issue. And this may, in fact, be a problem in his county. But I have not had a lot of constituents contact me telling me that we should raise their valuation up or lower it, for that matter. They generally feel that their valuations are pretty adequate.