

in a home to make it accessible to them so that adds to the value. This raises generally that value that's exempted. The question I have is in the discussions that you've had, could there have been a maintenance of the current levels that are now in effect but exempted out the additional expenses from the process, for instance, a home that would normally be worth \$100,000 but there's \$30,000 worth of improvements that are designated because of the handicapped condition of the occupant? Is that another approach that was considered and rejected or is this a simpler approach? I'm just trying to figure out if...

SENATOR WARNER: Well, the issue had came up, Senator Wesely, that homes that have been remodeled tend to have...may have a higher valuation. This was an attempt to recognize this generally that the cap would be higher than a nondisabled person's cap or the minimum or the maximum value which is \$110,000 compared to \$95,000. In essence, it recognizes a \$15,000 to \$20,000 higher value for a home that has been remodeled for a disabled person and still qualify for homestead in that they would be under that value.

SENATOR WESELY: I see, okay, so the...

SENATOR WARNER: It's somewhat arbitrary. I mean you could put it anywhere I guess. This was recognized that there should appropriately be some recognition that it's a higher cost construction.

SENATOR WESELY: Okay. That's what I was trying to get at the rationale because I couldn't quite see from the figures just right here, but you're saying in general we're talking \$15,000 or \$20,000 which would not be an unreasonable amount to spend on access improvements so thank you very much. I appreciate that.

SENATOR BERNARD-STEVENS: Thank you, Senator Wesely. Senator Lynch.

SENATOR LYNCH: I simply, Mr. Chairman and members, I stand to support the proposal. One of the things that's worth mentioning just quickly is that I know in Jimmy Cudaback's district valuations for tax purposes are right at 100 percent in Dawson County and my county they're at about 89 percent or 92 so sometimes these caps really address the issue for the exemption purposes. A percentage, you know, might in fact satisfy that