

follow closer what the tax commissioner has. But so we are plain, I am going to vote no on my section of the remaining amendment and I would hope you would do the same thing. Senator Lynch, you can have my time, plus if you have other questions, I'd be glad to do it.

PRESIDENT ROBAK: Senator Lynch, you have four minutes.

SENATOR LYNCH: Madam Chairman and members, I hope I won't need four minutes, and if Senator Kristensen could just listen and maybe clarify my concerns, that would be fine. I don't know if the current and proposed tax calendar in the blue packet that we got is part of your fourth...is part of the fourth part of the amendment. I don't think it is, is it?

SENATOR KRISTENSEN: No, it is not.

SENATOR LYNCH: It is part of one of the earlier amendments, I assume.

SENATOR KRISTENSEN: It, yes, it is part of the...actually, it is a combination of the committee amendment and the green copy of the bill.

SENATOR LYNCH: Okay, since it really doesn't apply to the amendment now, I would like to ask a question, and I apologize for being late, but...

SENATOR KRISTENSEN: Oh, no, that is fine, sure.

SENATOR LYNCH: ...but in that part it mentioned something about the commission could adjust valuations within a class or subclass. Now we've mentioned a number of times, and since I was Chairman of a Board of Equalization for about 20 years or so, inequities can exist within a county, especially like in Douglas County, within a class. Just take residential, if, in fact, one part of town is at 55 percent of value and another one is at 106, 110, and people would complain as a class that the valuations are inequitable for tax purposes, could the commission adjust those values within that class in that subdivision or in that part of town as compared to the other?

SENATOR KRISTENSEN: They could do a couple of things. They could...as the individual taxpayer comes through, they could change their valuation to address it, or they could tell the