

County, the land values in particular are completely out of proportion. This legislation is vital and important. If an awful lot of older people who don't have all those residuals and income and don't have tax experts to tell them how they can adjust their income to take advantage of an exemption like this live. I can tell you it's a difference if they have to take out another 10, 20, \$30 a month from the three or four or \$500 they have to live on and to begin to pay taxes it's going to mean a lot as it applies to food and clothing and pretty vital stuff, medicines and the rest. I think it makes sense. I think the total cost in the local property tax dollars is really insignificant and I think if you had the time to weigh what the real cost would be from in fact, in some case maybe even forcing these people to consider alternative living modes like going in the nursing homes or into an institution. The cost would be even serious, so serious that in fact we would have to seriously consider this again at another time. It makes sense and I think it's timely, the timing as far as it being considered right now is obviously bad, but it doesn't detract. The timing does not detract from the need, the importance and I think the real value of this legislation. So I'd urge everybody to support this.

PRESIDENT: The Chair recognizes Senator Higgins.

SENATOR HIGGINS: Thank you, Mr. President. It's been said that farmers pay their fair share of taxes and I would just like to remind you that LB 4 kept the rates for the taxes at the status quo. This is all we're trying to do in Douglas County is keep it at the status quo at least for the poor elderly. Poor people do not enjoy the various discounts. Wealthy elderly enjoy the discounts, but the poor elderly exist on them, rely on them, need them, I'll grant you they get them, but it is only the rich elderly that really enjoy those benefits whereas it is the poor that need them. I would like to ask at this time if Senator Lynch would yield to a question, please.

PRESIDENT: Senator Lynch is available.

SENATOR HIGGINS: Senator Lynch, you mentioned the reappraisal in Douglas County. I recall reading something about your district and I cannot recall the exact figures, but in your district what percentage were the homes raised by value?