

SENATOR LYNCH: In some cases, Senator, especially in the older established neighborhoods the land values in particular was raised 100, 200 and sometimes as much as 300 percent. One quick example is an older couple that tried to develop an area, had 28 lots. That was 18 years ago. They sold one lot since then for \$3,000. The assessor in Douglas County placed a value of \$9,000 a lot, literally breaking that person. They weren't adjusted even after the Board of Equalization met to an appropriate level, but that's just an example of how it was all through the older established neighborhoods in the district. I have a reason, I think I have an opinion why that happened, but I don't want to infringe on your time.

SENATOR HIGGINS: Go ahead, I'd like to hear it.

SENATOR LYNCH: Well I think it was almost an effort to maintain high, high values in older established neighborhoods so that people buying homes or buying lots to build homes on would buy those lots in the newer neighborhoods out further west, southwest and northwest in Omaha and in Douglas County, I really do.

SENATOR HIGGINS: I see. Thank you, Senator Lynch. Would you have any idea of why we have to pay a half a million dollars to a company like Cole, Layer and Trumble to come in and do reassessments when we have a county assessor? I mean, I'm asking you, Senator Lynch, if you have a county assessor, what is the job of the assessor?

SENATOR LYNCH: Well the problem is one of equalization and maintaining a value for tax purposes that is supposed to be fair across the county. I would think, Senator Higgins, that the law that now maintains that each county has to be appraised on a periodic basis every so many years by an outside unassociated firm could be improved upon. And I think if the budgets in the assessors offices in each county were increased just a little bit they could maintain, on an annual basis, equity, probably do a better job of it without having to hire someone and causing all of the terrible misfortune, misunderstanding, confusion and problems that we've just recently experienced in Douglas County.

SENATOR HIGGINS: Thank you, Senator Lynch. With that testimony I would simply urge the body to remember, we're