

PRESIDENT: Senator Lynch, are you available for some questions, please?

SENATOR PIRSCH: The questions that I am concerned with and I know in my district that the Cole, Layer, Trumble increased valuation caused a great consternation among my constituents and I would say that a great many of them went down to the Appeal Board and did appeal those extraordinarily high valuations and I wondered if Senator Lynch could speak to those in his districts that felt they were extraordinarily high and if they did go down and if they did get relief from their appeal.

PRESIDENT: Senator Lynch, thank you for coming back to answer questions.

SENATOR LYNCH: Yes, Senator Pirsch, I apologize for being absent. I did hear everything, I think everything you said. In some cases adjustments were made as it applies to the total value for tax purposes and in some cases the total value did represent, to a degree, fairness as it applied to 100 percent of total value. In some cases it didn't since the county board did agree to, Douglas County, a 10 percent across the board cut for everyone which would for all intents and purposes then mean that everybody should be at 90 percent rather than 100 percent. Based on that there was some inequity. However, the serious problem still exists that the adjustments were made on the improvement side and not on the land value side. So even though the total value for tax purposes could be fairly correct or equitable at 90 percent, the total as it applies to the land in some cases unfortunately is still two, three and four times higher than it should be and so there should be an adjustment made on the land side and a like adjustment upward on the improvement side and I understand the county board is willing to do that, but the assessor locally has some concern about doing that at all.

SENATOR PIRSCH: Thank you. I guess in my district it was just the opposite. The improvements were probably right on target according to inflation, but the land was extraordinarily high and your comment that it was to encourage people to buy west really, I guess confounds me. I know many of my neighbors did go down and did receive a reduction in their property, in the land valuation and also