

latitude. I accept probably Senator Hohenstein's consideration that there ought to be some penalty. I think many do forget this, but on the other hand, it is something that has good cause behind the reason for exemption because circumstances change, many ask, well, why do you have to do this so much? But it's not uncommon for circumstances to change and it does not get reported to the county. They may sell the property, they may change the property, but that also is not reported so I think it is good policy to have the reporting done. I would like to have Senator Warner comment either now or on his own time, if he would later, about what might constitute good reason or good cause especially since there is no definition in law evidently.

PRESIDENT MOUL: Thank you, Senator Wehrbein. Senator Lynch.

SENATOR LYNCH: Madam President and members, could I ask Senator Hohenstein a question, when he gets through talking?

PRESIDENT MOUL: Senator Hohenstein, a question from Senator Lynch.

SENATOR HOHENSTEIN: Yes.

SENATOR LYNCH: Yes, Senator Hohenstein, how would this apply to older people who apply for homestead exemptions or like I've seen on hundreds of occasions as Chairman of the Board of Equalization in Douglas County for a few years, older people that forget?

SENATOR HOHENSTEIN: Senator Warner...or, excuse me, Senator Lynch, I don't believe that the Warner amendment would apply in any way, shape or form to that because it is dealing specifically with a different kind of exemption although I understand your concern and that's something that I think ought to be addressed and maybe it could be, but I don't believe that this would deal specifically with that sort of situation on homestead exemptions. It is dealing with primarily exemptions for charitable organizations.

SENATOR LYNCH: That's a good answer and that's exactly what I wanted to try to point out. I can tell you how many times, and I'm sure Senator Vrtiska and Senator Wehrbein and others who used to serve on county boards can tell you that people did come in, very deserving folks who didn't get it done in time. And there were times when it tugged at our hearts and we thought,