

and I am not sure what the Attorney General's opinion would be on the constitutionality of it and I think this should be checked into, but unless we put some sort of a penalty on a few counties that are holding up the whole works, I don't believe we are going to get any further than we have been in the past and many of our counties, the one in which I have worked in, we have worked for the last three or four years to get this job done and then we find we can't implement it because a few counties just are dragging their feet and they seem to think it is to their advantage not to go ahead with this reappraisal and I think it is very important that we do put a penalty on it. Thank you.

SENATOR CARSTEN: Then, Mr. President, Senator Lewis, I believe then between now and Select File, if I may, I may at least draft a penalty clause and have it examined and get a request to see whether it is constitutional or whether it isn't and maybe we could do it on Select File then. Thank you.

PRESIDENT: Senator Frank Lewis.

SENATOR F. LEWIS: Mr. Chairman, I have a series of questions for us to understand exactly what we are doing in regard to this particular bill. We have had twenty or thirty revisions and amendments and so I want to ask Senator Dick Lewis specifically some questions, if I might.

SENATOR R. LEWIS: I will yield.

SENATOR F. LEWIS: Senator Lewis, the first thrust of the bill, 131, was to bring assessments in line, at least some degree of uniformity. Number one, how is that accomplished through your present amendments?

SENATOR R. LEWIS: Section 4, Senator Lewis, says that the Tax Commissioner on or before November 1, 1977 and each year thereafter on or before that date shall cause to be analyzed the report for each county and shall notify each county board and assessor of the opinion of the Tax Commissioner of what must be done for the coming year's valuation for that county to maintain the property level of values.

SENATOR F. LEWIS: But Senator Lewis, doesn't the Board of Equalization currently have that exact same authority?

SENATOR R. LEWIS: Under statutory authority, the Board of Equalization and Assessment does presently have that authority. However, and I visited at great length with them on that, and they say that because of the vast differences, wide discrepancies in values throughout the state, it was not possible to make a mandatory judgment on this, but that if 78 counties presently are reappraised and ready to implement these values, then the remaining counties because there would be reappraised values adjacent to them could be mandatorily brought up without danger of a constitutional question or a court case.

SENATOR F. LEWIS: Then the limitations placed on local subdivisions, that other section that I understand is the other key section, that limitation is simply they have to hold a hearing. They have the hearing and then they can set the budget at whatever level they want, is that correct?