

to make a judgment on the value which is correct and equitable for both parties...the county official, the assessor and the private landowner. One other thing I would remind those who haven't read the bill is that the county board reserves the right to set aside the recommendations of the referee or the referees. They can ignore it. They can proceed to take it upon themselves to make the final determination. It is not binding. It is merely recommending, based upon facts possibly what the fairest value is. I also agree with Senator DeCamp that if there is a revolt across the state on taxes, this body must shoulder a major part of the blame along with the county officials who in the past have seen fit to allow certain kinds of advantages to be given to some kinds of landowners and property owners and not to all. This body exempts certain kinds of taxes from taxation. Then we say we are giving aid back to subdivisions, which is, indeed, not quite accurate. We are not giving aid back to subdivisions. I get a little tired of this body saying, look at our budget, but you want to remember we are providing back to subdivisions half of it in aid. That is not true. We are merely providing back to them what was originally theirs in the first place, a property at one time we saw fit to tax, and then over the years we have seen fit to exempt, then over the years we have seen fit to give back to them a half a dollar in terms of a full dollar. That is what we have done to those people. They are under the gun. They don't have the immunity that you and I do to some degree even though we are not immune from criticism. We get a lot of it. It is our role here to provide the county officials every tool we can, and this is only a tool, it is not mandatory. That Board of Equalization can use it or they can ignore it and arbitrarily arrive at a figure which in many cases has to be influenced by the close proximity of their friends and neighbors, which makes them political and not accurate and not properly carrying out their duty. It is amazing to me that there has not been a citizens' revolt in terms of a court case. In this state are we doing a job fair and equitable and proportionate? That is what the constitution says. We haven't been and we are not going to do it either. Our job is to provide to those people every tool available. If those elected officials then ignore it, the responsibility rests there. It is always amazing to me when I look back over the past fifteen years to see how many pieces of legislation has been introduced by this body to bring about some kind of equitable assessment. Over thirty bills have been introduced and we generally have ignored them, and some that we have passed the county officials do not use, and I understand why they can't always, because