

as long as we're giving the Revenue Department this authority and power, to take these eight or ten guidelines and use them in the manner that they see fit, would it be possible to give a value to each one of these ten guidelines, maybe ten points for one, five points for another, two points for another one and come up with some sort of a guide so this body will know in what direction the Revenue Department is moving and what they intend to do? To me, as it is now, it's a blank sheet, or saying to the Revenue Department that as long as you follow these guidelines, you're okay. And I'm a little gun-shy sometimes about the Revenue Department and the way they look at things and the way this body would look at things, not casting any stones, but I'm just saying that sometimes I disagree with them. So what would be your response to asking them again to provide us with some kind of a criteria as to how they're going to put these guidelines into effect because to me, this is the guts of the bill.

SENATOR LANDIS: Thank you, Senator Haberman, fair question. These guidelines come from an existing informal list of guidelines sent out to county assessors now to give county assessors guidance in their analysis of sales to forward to the department. We wanted to put them into statute so that we would know that they were there and recognize them but not make them binding. If you ask me about criteria and putting a point assessment value, I would say while it is possible we would have that authority, it would not be helpful for the system because it is possible that something that qualifies on this list has one of these things, could in fact still be a sale at a current market value figure and, therefore, should be used. These are flags to say that a sale is suspect, but not necessarily. Let me go on to give what I think is a fair response to your question. What about oversight? What about how far of a leash have we given the Revenue Department here? The Revenue Department has to answer to this body but we also have an intermediary to do this kind of watchdog look for us. The Ag Land Valuation Advisory Board has the authority to examine the Department of Revenue's operation of this system and, secondly, it continues to have under 361 the authority to advise the Legislature, should the Department of Revenue implement ag land valuations in a manner inconsistent with good policy.

SENATOR HABERMAN: Senator Landis...

SPEAKER BARRETT: One minute.