

SENATOR HABERMAN: ...who would oversee this if a county board, using these guidelines, were called to task or whatever, because they used some of them properly or improperly in the eyes of whom? Who is going to be the person to decide if a county board followed these in the proper manner?

SENATOR LANDIS: The final arbiter as to whether or not a sale is permissible to use as a comparable sale is the Department of Revenue. These standards, by the way, are relatively uniform and common around the country, Rex.

SENATOR HABERMAN: So your comment about the Board of Equalization necessarily then doesn't pertain to these guidelines because you just told me the Department of Revenue decides whether and which of these were violated or followed.

SENATOR LANDIS: I...can I have a chance to respond? I think I characterized this correctly. The Department of Revenue has the final say as to whether or not...how they interpret these guidelines...

SPEAKER BARRETT: Excuse me.

SENATOR LANDIS: ...or whether a sale is (inaudible) or not.

SPEAKER BARRETT: Senator Landis, excuse me, once again, time has expired. However, yours is the next light. If you'd like to continue your response on your time, proceed.

SENATOR LANDIS: Let me answer Senator Haberman's question and then go on with my discussion. It is true the Department of Revenue has the final say. The ag land valuation board that I referred to is not an authority, cannot force the department to do something, is not a voice above the department. That board is filled with people who are knowledgeable enough to oversee what the department is doing, ask them questions and turn around and advise us and tell us, wait a second, the Department of Revenue is cockeyed. Here is the method that they're using, here's what they're doing in their comparable sales, that's not good policy, Legislature, rein them in. It's not the final arbiter. It is a method for giving advice by well-informed people. And...

SENATOR HABERMAN: So in case of a dispute...(interruption)