

finding a way to use the system to its best advantage. The only argument that I had that satisfied my concerns in that area is that we elect officials to do the best job they can, and there is public input, there is a public process and that that system has to be a valid system to stop unjustified and unusual spending, those habits. I think we, as the Legislature, have the same problem. It's anticipated that we have a lot of extra revenue coming in. Are we going to be wise to use that? Are we going to have a lot of discretion where we use it? How are we going to do that? And the people have a little mistrust possibly in the Legislature handling this money, the same mistrust we may have on the counties for having the same flexibility that maybe we have. I think the system has to be...the parliamentary...the system we have of representative government is such that it's the responsibility of the people to have that final oversight to call counties and/or school districts from abusing the thing that they have. I think what we need to focus on is another question that Senator Schmit had about counties using the 5 percent cap on delinquent taxes, if they don't use that. And I think what he was actually implying is could they, in fact, then use that 5 percent budget for delinquent taxes for this type of situation that we have on the railroad lawsuit. And the answer is, no, because this is not a delinquent tax, this is a tax that the courts are saying need not be paid. So the 5 percent delinquent tax cap that you may put in your budget cannot be spent in this particular area. The other thing I'd like to point out is the legislation, the wording of it is pending or estimated. The problem that we want to try to avoid is the problem we had last year where the counties and school districts, specifically school districts, make a budget that is in stone. The mill levy is set and the assessed value is certified. Then after that is in stone, then the railroad lawsuit hits, and now we don't have the money that we were planning on, and now we are in a shortfall, in deep trouble unless the Legislature comes through. If we don't have the section that says estimated tax loss, if we leave that out, just say any tax losses, what happens if the railroads again delay in filing the next year's lawsuit until after that time period where the values have already been certified and levies set? Then we're in the same problem that we had before. I think we're trying to avoid that problem so we have some type of stability in the budgeting process at the school, county and municipal level. That's why, I think, it is important that the wording "estimated and pending lawsuits" be there. I think that what we're trying to do in the Legislature is trying to find a