

SENATOR LANDIS: Well, I can tell you this, that the prevailing level of assessment theory was passed in Massachusetts. The courts had not followed it up to that time. Once it was passed by the Legislature and created as the target, a hostile court at that point reversed its logic and said, the Legislature is clear, the target is logical, we accept what the Legislature says and it became the target in or remedy for real property appeals. Now, whether the court opines, when we're silent on this in the pipeline case or not, would be one setting. They may or may not, I don't know. On the other hand, we do have a course of conduct in other states that tells us once the Legislature identifies the target for the courts, other courts have changed their tune and heeded by what was a clear declaration of policy by the Legislature. And that is not present in the pipeline case. It would be present upon the adoption of this amendment.

SENATOR SCHMIT: Thank you, Senator. I am sympathetic to the amendment. I hope that the expression by the Legislature does have an impact upon the court. My concern has been that the court has not really been too tolerant of legislative action in the past several years and so I am a little bit concerned about what their recourse will be when this decision finally comes down. But if we can influence the court by this action, then I am entirely in favor of it, Senator. Thank you.

PRESIDENT: Thank you. Senator Landis, yours is the last light on. Would this be your closing?

SENATOR LANDIS: The closing.

PRESIDENT: All right.

SENATOR LANDIS: Okay, Roger Wehrbein suggests, and I think it's wise, that I review which amendment we're talking about and what we're doing here. This is a technical amendment found on the Journal on page 884. It's not the prevailing level of assessment theory. This is an E & R clarification and gives a clearer title to one of the guidelines that is to be followed by assessors in choosing those sales that should be used for comparable sales analysis and it simply reiterates a phrase for sales of agricultural land and horticultural land and puts it into a subsection so we'll know exactly what we're talking about. As, again, I said before, it was suggested by our E & R bill drafting review, although it is slightly more than an E & R