

SENATOR HALL: Mr. Clerk, this is a substantive change with regard to the homestead exemption. It, I think, is one that was addressed by the Revenue Committee. Because of the lateness of the session, because of the lack of the numbers of individuals here on the floor, I...although I think it's a meritorious amendment, I will withdraw that.

PRESIDENT: It is withdrawn. Anything further on it, Mr. Clerk?

CLERK: Senator, I now have your amendment on page 1625.

PRESIDENT: Senator Hall.

SENATOR HALL: Thank you, Mr. President, and members, this is an amendment that is one that basically provides for some technical changes with regard to how property taxes are filed and refunded with regard to the state and at the local level. This is an amendment that we worked with the Department of Revenue, local county officials, in order to correct some situations that we thought were corrected but were not. It's the handout that you have before you that I passed out and it states the four different changes there in as, I think, simple terms as we could put them. But the first one deals with a 1984 court case that...with regard to how a...when someone appeals their property taxes, how they had to do that in order to receive a refund. If you did not file a refund at the same time that you filed the appeal, you were not eligible to the refund. What this change does is allow that...for an individual to...so there were folks out there who filed the appeal once but because they did not file the refund at the same time, simultaneously, were not eligible for the refund. It was kind of ridiculous. What this does is just corrects that, says that when you file your appeal, whether you file for the refund or not, if you win your case, you're eligible for the refund. The second change deals with the State Board of Equalization and allows them to basically be treated the same way as the county board in that when they deal with centrally assessed property that there is the same types of provisions that are allowed to the county board. So, in other words, there isn't a different set of rules when you deal with one type of property as opposed to any other types of real property, how refunds and assessments are made with regard to the appeal process. Thirdly, the issue clarifies who...someone who sues in order to receive a refund, how the...who is the defendant? In other words, when I get my property tax bill, do I have to sue every individual who is on