

disagrees with the judgment of the Board of Equalization, he can then take it to the district court in his county. He is going to be limited to the issues that he raised under the Board of Equalization claim. Now the only way he can get that to the district court is he has to have a record of what was done down in the Board of Equalization which would mandate the county supervisors or the commissioners or the Board of Equalization to have a recording, and most of those do today do that. The key is that you want to get that proceeding in front of the district court. So in lines 14 through 21, and then lines 1 through 3 in the first part of this amendment gives that procedure for getting that transcript to the district court. It gives them a period of time to do that. The county clerk will prepare that transcript and then they will deliver it as soon as the taxpayer pays the fees for getting that transcript. They will then file it with the district court. Probably the major thing this amendment does is allows the county, once the appeal has been filed, the county is going to start to prepare for trial and that is usually when you are going to see the county attorney start to put a case together to defend the county's evaluation. That is when you get your expert witnesses in who will look at the soil surveys, it will look at the boundaries, it will look at a variety of things that have been appealed upon. They may well find a mistake. And, the county may say, well, for example, Lancaster County has about 80,000 parcels of property and, quite frankly, there isn't any body, any group that can deal with 80,000 pieces of property and not make some mistakes. I am not here to say that the counties are fault free. There are going to be mistakes and those are the ones that generally get appealed. The trouble is once an appeal has been filed the county has no provision and no way of compromising those claims. They can't come into the taxpayer and say, I'm sorry we made a mistake. So what you wind up doing is you have to go to trial just to make sure that you get the mistakes ironed out. That means both sides have to have expert witnesses which are very expensive. They will more than likely have more than one expert witness, as will the county. A good example might be, let's say that you have got \$100,000 of assessed valuation there, maybe you had a couple extra feet that the county had added on. They didn't find that out till they sent their expert witness out that measured the property and looked at it and said, well, you know, there is maybe a 100 extra feet on this property that we are taxing on that we shouldn't, but we have no way of changing that because the law currently says that there is no way and no allowance to make those compromises or those negotiated