

settlements short of going clear through trial. So what this would allow us to do is put in a procedure that is involved in every other civil proceeding in this state and it is called confession of judgment. Really what it is the county will come in and say, well, we think that there is some mistakes on our behalf and we will lower that down and we will offer to settle with you for a lower amount. For example, let's say that extra few feet amounts to about \$5,000 worth of valuation, they will come in and offer to settle with the taxpayer at \$95,000. This amendment also would allow the cost to be assessed by the court. Right now it is mandatory. Let's say the county comes in and they have a small mistake of a couple thousand dollars on a hundred thousand dollar valuation. The taxpayer says, well, we think it is worth \$60,000, you made a \$40,000 mistake. Well, obviously, that is not true, the court doesn't find that but the court finds maybe even a \$200 mistake, all the costs must be placed on the county, that includes expert witness fees, that is expenses for appraisals and so on. What this will do is give the discretion to the court, the district court will have the discretion in determining who should pay those fees. The other thing that this amendment does, it allows for manuals to be defended by the State Tax Commissioner. Right now we have the ag land value manual, which dictates how ag land values are determined. If someone appeals because of those manuals, it is very important that we have the tax commissioner come in and defend the manual. He has got the expertise, they have got the background, they know how it was put together. This amendment is just going to add in the other manuals that are mandated by the tax commissioner. Most of those are going to be what you know as the Marshall Swift Manual, which is a cost manual. That manual doesn't dictate what the value is, but it is an aid and it is a starting place for counties to begin to value property, real property, based on costs. So this amendment is a procedure that allows for really reduction. It will reduce the number of trials, I believe, that you will have to have. It will allow counties to enter into agreements as in any other normal civil case with taxpayers. Should cut the cost down for both the counties and the taxpayers. I have brought it, it went through the hearing, we had a lengthy hearing. There were no objections to it through the Revenue Committee, and I offer it today as something that we really need to do. I think it is vital to not only the counties but I think you will see a lot of taxpayers benefited by this as well.

SPEAKER BARRETT: Thank you. Before proceeding to discussion on