

It is not the individuals who are currently in litigation, who understand the system, who aren't going to pay their taxes. They're not going to be penalized. They're not going to be scared by a penalty provision. They're going to say they put a penalty provision into place, we don't want to spend any more money than we have to, we'll pay our taxes, we'll pay them under protest, that's what we'll do. The folks you're going to nail with this penalty provision are the little people. The little people are going to walk in the second week of December because the check came in the mail and they're going to walk up to their county assessor and they're going to say, George, how much do I owe you? And George is going to say, well, you owe me the \$500, you owe me the 14 percent interest and, oh, by the way, the Legislature now says you owe 20 percent of the total tax bill. You owe me six hundred and whatever the 14 percent would be on top of that because they passed that a month ago, and have a good Christmas. That's what the assessor is going to say, not my fault, I didn't mean to do it. I have one call from one county assessor who happens to be an individual who I think is a pretty bright fellow and told me that...didn't want his name used, for obvious reasons, but he said that he has over 1,500 taxpayers who pay late on a regular basis; 1,500 in his county and it's not a real populated county. But he said that amounts to 40 percent of all the personal property taxpayers in his county. They would have to then be subject to that tax. And the reason the committee voted...and I voted negative on this, to reduce it to 20 percent was because the fact was...is that there is a provision for appeal that will allow all these individuals to go before the county board and appeal the penalty provision. All right. And we said, well, if it's 50 percent, the argument in Executive Session was that that's too harsh and the committee is going to...the county board is going to throw all these out so let's lower it to 20 and that way the county board will probably just across the board penalize everybody who is late. Well, ladies and gentlemen, the county board will have to deal, in this case, and I'm sure it's pretty close to being uniform across the state, 40 percent of all the personal property taxpayers in their county. One way or another, even if it's to say, look, we'll forget about it, we're going to waive it, they're going to have to go through the entire process of the appeal arrangement that's provided for in statute with regard to failure to list because all this does is failure to pay, adopts the same provisions for appeal. You go before the county board, make your case, they either make you pay it or they don't. I think it's ridiculous. I think it's ridiculous