

SENATOR CHAMBERS: So your feeling is that even if a person improperly pay taxes because of the valuation aspect of it, they should not be able to recoup that which they should not have had to pay, that's your feeling?

SENATOR LANDIS: That is correct, and to quantify it, I believe there are claims against \$42 million of taxes by taxpayers. If, in fact, all class actions apply to all the property we're talking about, we'd be talking about \$120 million worth of tax revenues.

SENATOR CHAMBERS: Suppose the amount for all of them were \$20,000, how would you feel then?

SENATOR LANDIS: It seems to me that our system of justice is one in which those who seek remedy are entitled to it, and in that sense, I would be prepared not to use, in this limited window of opportunity, the class action mechanism. I think we're entitled to stand on forcing appellants with actual cases in controversies to be before the court.

SPEAKER BARRETT: One minute.

SENATOR CHAMBERS: That is not a direct answer, but here is what I am trying to get at. The reason we're here is because the amount of money that might be lost by these political subdivisions, if it were \$20,000, would we be here?

SENATOR LANDIS: In special session?

SENATOR CHAMBERS: Yes.

SENATOR LANDIS: It is problematical, my guess is no.

SENATOR CHAMBERS: So then it's the amount that is involved. Justice could be granted to these people if it were \$20,000, but if it begins to reach the level of millions then we change the concept of justice and they are not entitled to it. It wouldn't be essential that we come up here and change the system if the amount of money involved were low enough and that's what some of you all who voted against these amendments need to understand. We are basing the rights that the people would have on the amount of money involved and not the equities of the situation. Justice could be afforded and allowed by the Legislature if it