

before, this language is arguably broad enough to allow an entire class action which would require the court to lower all values. Now, in fact, we can have a lowering of a whole value. Danny Lynch will tell you this story. He was just reminding me, Douglas County had 15,000 appeals one year, rolled back their valuation, had the power to do so, could and did so, exercised equitable jurisdiction, has the power by law, solved the problem at the local level. Board of Equalization has the same right. They can lower an entire class if they want to. Let's say they don't want to. Let's say it's on appeal. Now it's to the court and the question is, how much power does the court have? Well, certainly the court has all of its power under our judicial articles for equitable relief, but what does this statute say? It says the court shall give the remedy to all taxpayers, to taxpayers, ambiguously, potentially, everybody in a class action suit, and we've got them, we've got them. What's the new word? Appellant. What does that mean? The appellant gets their taxes lowered, but nobody else does. Take a look at Section 7. The changes made in Sections 2 to 6, and here I'm not worried about 2, 3, 4, or 5, I'm just saying 6, of this legislative bill, are expressively intended to apply to all litigation pending as of the date this act is passed and approved according to law. In other words, this ambiguity out here in our existing law which has never been used to give class action award, but which arguably may, is not supposed to apply to the appeals before the court. That is to say that the Legislature is not ordering the court under the word "shall" in Section 6 to grant class action approval. Now, if the court has equitable power, inherent judicial authority to grant such remedy, they can, and we couldn't take it away even if we wanted to. But Section 6 is our order to a court as to what remedy they will grant and by using the word taxpayer we've made it ambiguous enough to seemingly order them to grant class action remedy. I don't think we meant to do it. It has never been done in history. I don't think that was our intent and in this case it's the difference between a potential loss of \$42 million and \$120 million. That is big bucks. If we want to buy time for a creative solution, which I agree with Senator Scofield, perhaps we deserve, fair enough, but let's go back to the understanding of the past practice we've always had which has included this ambiguity which has never been used before but now that these very intelligent attorneys, who are out there filing these claims, have fastened upon. Let's take the rug out from under them for their legal chicanery in this case and put this back to the practice we have always had. You appeal your taxes, you get