

And yet I hate to see someone that is honestly trying to do their best and in this very instance get penalized and penalized heavily. And so, I don't know, I have mixed emotions on this but I just wanted to share that with you. Also, I returned a call to the same county and said that you don't need to impose a penalty on the 30 days, and they couldn't seem to understand that. And my county, the board of supervisors waived that penalty, which is the correct way to do it, I think. But there's a lot of misunderstanding and I just have a real problem taking somebody to the woodshed when they are trying to be as honest and fair as they can be.

PRESIDENT MOUL: Thank you, Senator Nelson. Senator Hall.

SENATOR HALL: Thank you, Madam President, and members, again, I rise in opposition to this portion of the Warner amendment. The...if you look at page 2 of the amendment, subsection 3 this time, where it deals with the sending of notice, it says, the county assessor shall send notice by first class mail to the last known address of the taxpayer on a form prescribed by the tax commissioner, advising the taxpayer of the action taken, penalty, rate of interest, if any. The current form is going to have to be changed. The form that currently is being used because of the change that this amendment would make is going to have to be generated...today is March 4th, is going to have to be generated, going to have to be changed. It's going to have to go out to every taxpayer, not just those who are going to be subject to the penalty. But you've got to remember that this is an issue where we're placing personal property that wasn't previously reported back on the tax rolls. Property that's been exempt for 15 years is now under this provision going to go back. That form is going to have to be totally reworked. It's going to have to be rewritten by the department, run through the various county assessors and the county boards and I think, what's the time limit here, June, something like that, it is probably not even feasible that it can be done, but yet the system is going to be changed. You're going to have to go out there and find this property that hasn't been reported and, frankly, won't be reported, in many cases, even under this better system that we're devising here because it isn't going to be reported and it, frankly, isn't going to raise the revenue either that it purports to raise. But you're causing tremendous problems, administratively, for the assessors, the other county officials involved here, and then you're arguing that this portion of the amendment is going to be the penalty provision,