

that I'm offering today. It's a very short amendment, it just says that upon the filing of the listing of taxable, tangible personal property, every person required to list taxable, tangible personal property shall file a copy of the work papers, or worksheets used to compute federal depreciation for the taxpayers' tax year which ended immediately preceding the current assessment date for tangible, personal property. Have talked to county assessors, CPA's, trying to figure out how this system would impact local county assessors. Some of the positives, or things that would help is a field audit versus a desk audit. And a field audit, for the most part, takes anywhere, to begin with, would be from four to five hours which is an on-site visit. If a county assessor would have to go out to a farm, do some actual checking as to just what was listed versus about going through some forms that could require only about 35 minutes, he then could make a phone call to the taxpayer, or could ask the taxpayer to drop by for additional information, or could ask the taxpayer to mail in additional. He would have the papers right there. The other thing it looks at is resources. What we've done, in the past, with the personal property tax, many times, is to require county assessors to do certain things, but never gave them the resources to do it, monetary or otherwise in hiring any additional help, or helping, and looking at the time consumed to do it. County assessors would have, with the passage of this amendment then, an opportunity to test the personal property schedules right there in his office. He would have that kind of paperwork before him. Also, there is the subject of storage. Many businesses are automated and already submit data processing worksheets. Most, or many businesses are on a computer and what would happen then when the individual would file, he wouldn't have to repeat all of this on the filing forms, all he would have to do is see...put on there, see attached list on the official form, and he would just attach those work papers to the filing form. Those that are on a data processing system with their filings of depreciation schedules right now, most of those, even the basic programs, have the capability to sort in many ways, including state funds, or by county. And it's...the data processing part of it probably already is in place. I think another big thing, at least that I've been told in talking to CPA's about this particular process of implementation, is that the counties would receive a total picture from the filer, if they were filing in multiple counties. It gives them a complete picture of this particular individual, and is a much better system for accounting for the farmer in the various