

their homestead exemption, elderly 83-year-old lady had her homestead exemption taken away because she failed to file. She failed to file and the county board said, tough rocks, sorry, pay the property taxes. They go from having the first \$35,000 as the value of the house, a virtual 100 percent exemption in that case to paying what was about...amounted to about \$850 after she had been on the program since its inception. Cold-hearted county board or one that's following the statutes, depends on which way you're looking at it. We had legislation that came in to peel that back so that that individual was not going to be subject to the rational, reasonable arguments of the county board in terms of how they thought the law ought to be applied, because the penalty was there. Even though the discretion existed, the penalty was there. It's going to happen the same way here. There are going to be county boards that say, no, absolutely not, this is the law, we're going to adhere to it. And I think that what Senator Schmit does with his amendment is prevent to the best extent possible, because you're talking about a seven-month window here, when the filing date is June 1, the Class II misdemeanor goes into effect for next year for the '93 year, all you're doing is preventing what I would consider to be a number of problems that will exist out there because of this penalty provision. And if the argument is that, well, don't worry, they'll allow for it on a discretionary basis, then why have it in the first place? Why have it in the first place? Because there's a small number of people that are going to try to willfully circumvent that process. And I would argue that if you're going to lump those people right in with the issue of those who just inadvertently forgot, did not know, were unaware, and that there is going to be, just like you say, no bright line to make the distinction between those two people. So the county boards, if they follow that line of thought, will just exempt everybody and then the penalty becomes a moot issue because it's not applied, it's not going to be used. Should be stricken for the seven months that would be...where it would be applicable in this case for the Class IV misdemeanor and everybody should be on the same playing field come the next tax filing deadline and have a Class II misdemeanor that they face. Were Senator Schmit striking the penalty altogether, it would be a whole other story. But, in this case, all it does is allow for people to get up to speed and what no one argues is a very confusing issue. I don't think this penalty is appropriate. I think Senator Schmit's amendment needs to be adopted.

SPEAKER BAACK: Thank you, Senator Hall. Seeing no other lights