

would happen.

SENATOR CHAMBERS: But with this amendment what we would be confronted with is a situation where a manual would be produced but nobody needs to use it, no assessor needs to use it.

SENATOR WARNER: That's correct.

SENATOR CHAMBERS: Thank you. Members of the Legislature, I don't see a purpose in doing something that does nothing. And, Senator Warner, I'm not saying this to disparage your effort. I know it's difficult to get at what you're trying to get at but I don't think this does it. What this does is creates confusion. The public could get the impression that because a manual exists the county assessor is required to utilize the manual.

PRESIDENT MOUL: One minute.

SENATOR CHAMBERS: But the county assessor doesn't have to use it. The depreciation schedule may be used but it doesn't have to be. So the taxpayer would think, since this is a part of my federal filing, then the assessor is going to have to take this as having validity in determining the value of this equipment. But it doesn't. It doesn't have to be accepted either. So what this amendment might do, if it's adopted, is create the impression that a guideline has been put in place by the state that the citizens can rely on being used, but it's not doing that. I'm not going to vote against the amendment because it's in a...wait a minute, yes, I am. I've got to vote against it because I think it's misleading and it gives the impression that we're doing something when we're not doing anything except sowing confusion. That's my opinion and, since I'm convinced of that, I can't vote for the amendment.

PRESIDENT MOUL: Thank you, Senator Chambers. Senator Coordsen.

SENATOR COORDSEN: Thank you, Madam President, and members of the body, I, as I think might have been indicated, have concerns with this amendment, however, I am going to support it. Having said that, I would like to visit a little bit about several other things. One, insofar as our statutes are concerned with regard to personal property, they're really silent in who has the authority except that that authority is vested in the county assessor in determining the value. Historically, the...and to further that just a little bit, there is no formula or no method