

Upon review and looking at some of the cases, it is my feeling and my indication that you may be denying people access to the courts for their ability to appeal and, thus, the small claims provision, I still have some interest in that, but we do take that out of the original bill. We also go in and add some powers to the Tax Equalization Review Commission, the first of that powers is obviously to issue a writ of mandamus to compel compliance with their orders. This is probably a very necessary procedure that we take the property tax administrator and we effectively remove property tax from the Department of Revenue. We don't eliminate property tax division or anything, but we make it independent from the Department of Revenue. In fact, the Department of Revenue has began a process of doing that already in their system, but we do name an independent property tax administrator who will have the orders and they are going to be the ones that will be compelling people to carry out the orders of the Tax Equalization Commission. The other one is, the change in the committee amendment is the commission can order some reappraisals of property within a county. This commission can make prospective orders. In other words, say look, we know that you've got a problem in this county but, to prospectively take care of those problems, here's a series of orders or here's a plan and that will be less onerous upon the counties, it will be less onerous upon the other political subdivisions that may have to comply with these, but it will give them a period of time to come into compliance and to do those things. This would allow a better level of assessment and measures to somehow look at how a county has done their valuation process, how they're doing with equalization. Instead of if there is a real problem, they can go cold turkey and having a lot of upset people, they would be able to have some prospective orders and ability to carry out those plans. We also allow for the removal obviously of some taxing official if there is complete and utter disregard, I assume, for the orders, but those remedies have been around. They are so extreme that they really never have been used. We also allow the commission to take general notice of statistical information that they will come into contact and they will be receiving from the various county boards of equalization and those will be dealing with tendencies, those will be doing with some of the equalization things, for example, coefficients of dispersion, in other words, the range of where properties are valued to achieve an average. They will also be looking at some of the other statistical measures of valuation and equalization and we want them to be able to use what information they've gathered from around the