

the political subdivision.

SENATOR MAURSTAD: And then along that line, it appears, and this is a little bit on the bill, I hope you will indulge me.

SENATOR KRISTENSEN: Sure.

SENATOR MAURSTAD: It looks like the...we maybe have a total cost according to the fiscal note of first year of about 375,000 plus 85,000 in the Revenue Department, AG is uncertain, so we're at about 450, \$500,000 fiscal note on 490. Is that about what we're looking at annually?

SENATOR KRISTENSEN: I think the 500 is high. It, I suppose, depends a little bit in the future on how many appeals and protests that you have and they have the ability to hire a master which is basically the ability to go out and be a hearing officer to do some of those things, if there's large numbers of them. I would tell you that one of the areas that I'm flexible in is the amount of compensation for those particular commissioners. I put them at 85 percent of Supreme Court simply because that's...I needed some place to start and that basically is a county court judge salary. If the body wants to reduce that figure, I really don't have a great objection to that, but that was a place to start, but I do think that, in terms of the cost compared to the amount of importance of doing the equalization and the amount of money we spend doing state aid, that that's a fairly minimal cost.

SENATOR MAURSTAD: Has any assessment been done relative to the...will this change, substantially change, well, substantially...will it change the cost for counties to a great extent?

SENATOR KRISTENSEN: Senator Maurstad, to the extent that there would be an increase in cost to the counties, if there is a county who did not do the appraisals or that there were major problems with, obviously there is going to be a cost if it has been determined that they need to be reappraised and whether that is a mass reappraisal or whether that...you know, in some circumstances that may well be, if there's not enough samples for example, you may look at other counties or you may hire individual appraisers to come in and look at some of those factors to do an appraisal so you can get a decent job of valuation done.