

Kristensen if I could, please.

PRESIDENT ROBAK: Senator Kristensen.

SENATOR KRISTENSEN: Yes.

SENATOR VRTISKA: Senator Kristensen, I've just been reviewing some of the points in this and Senator Maurstad asked a couple of questions that I had in mind that...but one of the questions that I haven't really resolved in my own mind yet, and maybe you can help me and that is do you think, do you...I guess you would believe that there would be probably a great many more people who would appeal their valuations based on this kind of a system rather than having to go to district court. Is that correct?

SENATOR KRISTENSEN: I think that that would occur, that they would be more likely to take that process up. There are two types of people and one of them are that just want to...they want to voice their frustration and they're angry and they have a complaint and that's really where we have the County Board of Equalization. Those poor people set there and get complained at and yipped at a lot but they're a filter, they are a screen. The people who feel that they have seriously been wrong, either through their classification of their property, through their valuation, or because of equalization purposes, they're paying a higher percentage of their value than the person across the road or in the next county or in the next school district and they want to go and have a legal determination. Those are the people that really, I mean your property tax is 1,000 to 2,000 dollars, they could easily spend five to 10,000 dollars. Those are the ones that I don't...I don't want to take your time, but, yes, I think that there would be more likely to have people who would do a protest if they felt they had been wronged.

SENATOR VRTISKA: Well, let me just follow up with that and I brought this up because, sitting on the Board of Equalization of a county board for all these years, I found out that through all those years we've had a number of people who have come in that we dealt with and in some cases they weren't satisfied and they threatened to go to court, but they never did. In 24 years, we never had anybody ever...I guess we did have one individual who took us to court. The point I'm getting at is, and you made it earlier, is that oftentimes it's more expensive for them to go into court than they would ever gain and take them so long to recoup what they would lose except that maybe to prove a point