

that they were right. And I guess the point I'm getting at is the way you set it up, the way I understand it, and I hope that you can correct me if I'm wrong, is that after they have been before the County Board of Equalization and they made a determination and they don't agree with it, then they have the ability then to instead of going to court to take it before this...

SENATOR KRISTENSEN: The TERC, the Tax Equalization and Review Commission.

SENATOR VRTISKA: Right, and they will then go through approximately the same process that the county board went through except it's your opinion, and I'm not saying whether it's mine or not, but it's your opinion that these people are more qualified, hopefully, to end up with a fair decision for that person who may have been wrong. Is that right?

SENATOR KRISTENSEN: Yes, and I think that they're full time so they have a better ability but they're also going to be able to have more information. You know, in a district court they're only limited to the evidence that is presented. The Tax Equalization and Review Commission is going to have the information from the Department of Revenue. They're going to be able to use that and they're also going to be able to look at the techniques.

SENATOR VRTISKA: Well, that's the point I wanted to get to. They can take more in for evidence in order to prove their point than they're able to take into court. Is that right?

SENATOR KRISTENSEN: Well,...

SENATOR VRTISKA: To prove their point, I mean.

SENATOR KRISTENSEN: I think that there will be more information available through the review commission. If they have a formal hearing and use the rules of evidence, they're still going to have to comply, you can't put in crazy things.

SENATOR VRTISKA: Well, I understand that and, of course,...

SENATOR KRISTENSEN: But, you know, in terms of... I think the review commission will have more statistical information and they'll have a better history that they can rely on than a