

for LB 490 and as I think just to kind of recollect where you're at, I believe you were indicating that this was to streamline the process for taxpayers, make it easier for them to file these items at less expense to them. Is that...

SENATOR KRISTENSEN: Yes, I think that's fair and to make it faster. I think that you'll find this system is much faster than getting into the district court system.

SENATOR MAURSTAD: Do you think it has the potential, the possibility to create less discourse at the county level amongst taxpayers and those that sit on a County Board of Equalization?

SENATOR KRISTENSEN: The only danger that I see in that area is that there may be a tendency for Boards of Equalization to say, well, we're not going to address the problem, we're not going to fix it, let the Tax Equalization and Review Commission be the bad person and let them change the values, we're not going to do it. You know, and I suppose to that extent that happens sometime today, but you know, I really do think that, you know, 90 percent of those Boards of Equalization are extremely diligent people who want to try to solve the problems, but sometimes they just get put in political boxes because it's their friends and neighbors and it's real hard to say I'm going to raise your value and I'm going to lower this one and you get accused of playing favorites and that's not what they're doing, but the public perception is that way and if there is a danger to the Equalization Review Commission, it's that the county, some County Board of Equalizations may say, we're not going to make the tough decisions, let the other person do it.

SENATOR MAURSTAD: So in addition to the other issues that you brought forth, you feel as though this might be fairer in the long run also.

SENATOR KRISTENSEN: I really do, Senator. I think it's fairer because you're really addressing the area of equalization. Most people look at their property tax statements and say, look, I either paid more than I did last year or less, and if I paid more, I'm mad. And you go to the district court and, quite frankly, if there are some inequities, you can't afford to get there. And so in the long run I think you'll do a better job of statewide equalization if individual people take their own tracts up and allow this commission to have a broad view of the state, instead of 93 different district courts looking at those,