

you've now got one entity who can take the whole state as a picture and I think you'll get better statewide equalization.

SENATOR MAURSTAD: Well, and I appreciate your comments because as I look at this as we'll have to face a number of times in the upcoming month and a half, I think it provides a beneficial service and so I'm trying to weigh the beneficial service that it provides against the price tag to the state, so you've been helpful in providing some reasons why the means justify the cost associated with that I appreciate your yielding some time.

PRESIDENT ROBAK: Thank you, Senator Maurstad, Senator Kristensen. Senator Robinson, your light is next.

SENATOR ROBINSON: Madam President, members of the body, Senator Kristensen, I want to visit with you about a few things.

PRESIDENT ROBAK: Senator Kristensen.

SENATOR KRISTENSEN: Yes.

SENATOR ROBINSON: When a taxpayer has a complaint, what's the process? He goes to the County Board of Equalization and they turn him down and then what does he do, just file the complaint or piece of paper with this board?

SENATOR KRISTENSEN: Did you want me to explain the way the system is today or the way I proposed it under 490?

SENATOR ROBINSON: No, under 490.

SENATOR KRISTENSEN: Under 490? Okay, and I'll...in the back of a packet, a blue packet I handed out, if you'll look at the very last page, you can follow along with...I've got a flow chart in there that talks about that. You get locally assessed first...

SENATOR ROBINSON: Last page?

SENATOR KRISTENSEN: The last...yes, is there a flow chart on the last page?

SENATOR ROBINSON: Yeah.

SENATOR KRISTENSEN: Okay. You go over to the far left-hand corner and you'll see local assessment at the top. That's where