

your local county assessor establishes the class of property that you have and establishes a value. That then gets given to the taxpayer. You are notified if there has been an increase and your appeal rights will begin to flow from there, that if you don't like the increase or you're dissatisfied with...let's just say they don't give you an increase, but you think that your value should be lower compared to other people, you can go to your county assessor and request changes or corrections. The assessor doesn't have to make those, but if they're clerical or if there is some obvious mistakes or so on, those can be made. Most of the appeals lie to the County Board of Equalization and there's a period of time. I've also put in there a time line for you, but I won't go into that. But you then have the opportunity to appeal to the County Board of Equalization. If you do not like what they determine, you then have the ability to file a petition. It's basically a request with the Tax Equalization and Review Commission for them to review. If you don't like what they do and provided you've asked for a formal hearing, you can then appeal it like any other case to the court of appeals, and in effect, that becomes an administrative review hearing, similar to what we do with like the Department of Insurance, Department of Banking and a few other administrative agencies, but you get your day in court then at the court of appeals level. If you don't like what the court of appeals did, you can always petition the Supreme Court, they don't have to look at it. But the court of appeals must look at your appeal.

SENATOR ROBINSON: I see where you were...let's say the...you're at the...with the new commission and you have a...they're looking at your complaint and they agree with that person. Okay, then what happens? Is there...so they disagree with the county assessor. Does the county assessor have any rights there as far as that decision by the review commission?

SENATOR KRISTENSEN: The county assessor would have some standing to come into the Tax Equalization and Review Commission. The County Board of Equalization, if I remember correctly, may be a party to that proceeding inside the Equalization Review Commission as well. So they can come in and be made a party to present evidence or some probative material or information they may have.

SENATOR ROBINSON: Where does the...I was reading about the special master, where does the special master come into this? What disputes would they...