

SENATOR VRTISKA: Okay. I didn't have a chance to look at that, obviously, and so I appreciate that. The second question that I have that I think needs to be at least discussed and that is, after they've gone to the county board and made an appeal and then they go the Tax Equalization and Review Committee and they're not satisfied, what's the next step?

SENATOR KRISTENSEN: You have...if you have requested a formal hearing using the rules of evidence so there is some record made and by record meaning that the exhibits are kept and marked and identified and that there's a verbatim transcript kept, they have the right then to go to the court of appeals and the court of appeals has no choice, they must hear that appeal.

SENATOR VRTISKA: Okay. I was just...I thought that was the answer but I wanted to make sure that was in the record. Maybe you had it in there earlier and I wasn't here but I...

SENATOR KRISTENSEN: But that's...

SENATOR VRTISKA: ...I wanted to make sure that that was...

SENATOR KRISTENSEN: And that's important because we want to make sure we don't shut off the right to go to the court.

SENATOR VRTISKA: Right, and that was my point is that somebody may not be satisfied, obviously, when it has gone through even both steps...these both processes. I guess one other question I have that I'm very curious about and I talked to you a little bit about this before and I don't know whether you can give me a very good answer or not, but when we have a situation like happened in Douglas County and I think there were like 10,000 appeals. I'm just curious how if that comes before, if the majority of those and we discussed it earlier, probably a lot more people are going to take their appeals up if they feel they don't have to go to court. I guess I'm curious how a...and that's just one county.

SENATOR KRISTENSEN: Right.

SENATOR VRTISKA: I'm just curious how they're going to be able to handle this or, you know, what your feeling is about this type of situation.