

that the county boards, County Board of Equalization cannot easily dump problems off onto the Tax Equalization and Review Commission. This is what I'm afraid of, that there will be so many things that the county will just say, rather than the way it is now where they have to go to district court, that they would just say, well, we'll just dump this off.

SENATOR KRISTENSEN: I struggled with that as well and the answer that I came up with goes like this. That if they do wholesale dumping off of problems and the Equalization and Review Commission takes those problems and what Senator Jensen was saying that there's a big problem, the commission will go back and say you fix it and you're paying the bill to do so. And, in effect, if they do, if there's problems that they can fix on their own, it's a lot cheaper for them to do it themselves under their own methods and under their own procedures than it is to have the Equalization and Review Commission order instead of maybe if it could be fixed by doing one class of revaluation, where if they ignore that, this commission may say you do the whole county and it gets a lot more expensive. That's...I guess that's protection, that and I think, you know, the good nature of county officials, quite frankly.

SENATOR JANSSEN: Or would this be a role that the special master would play in reviewing these?

SENATOR KRISTENSEN: Well, the special master I think would take into...could tell the commission, look, here appears to be a pattern of what a county is doing or the commission. I think you'll see those patterns show up real quick because you'll see the records of what happens at the Board of Equalization. But, you know, the Board of Equalizations traditionally have handled lots and lots of problems and what they asked for is better tools, you know, to help us do better work. They've not traditionally said we don't want to do the work, they've always asked for more help to do it. So maybe I've got a little history and tradition on my side that they'll do...

SENATOR JANSSEN: Now this board, this new board that we are going to establish, now they would do this work year round, I certainly hope they would with the amount of money they're getting, why...

SENATOR KRISTENSEN: Yes, that's correct and we prohibit them