

of the method in which they are done because those aren't necessarily valuation issues.

PRESIDENT ROBAK: Thank you, senators. Senator Schellpeper.

SENATOR SCHELLPEPER: Thank you, Madam Chairman and members, I also have a few questions for Senator Kristensen.

PRESIDENT ROBAK: Senator Kristensen.

SENATOR KRISTENSEN: Yes, Senator Schellpeper.

SENATOR SCHELLPEPER: What...in the committee amendments, it states that the commission will enforce all the orders and then bill the county for the cost. What kind of cost do you see being billed to the county?

SENATOR KRISTENSEN: I could see those costs ranging from, if you needed reappraisals, that the cost of reappraisal could be there. The other costs that you might have may be those costs involved in improving their techniques countywide. Let's just say that the commission says, well, look, this individual taxpayer has a small change but it's symptomatic in your county of larger problems. In other words, you don't use mass appraisal techniques, you know. Some of those costs, they could say, look, you need to come up to the twentieth century here and use some mass appraisal techniques and they refuse to do that, they basically then could come in and implement those techniques and that may be as much as hiring somebody to come in and do it once to, you know,...

SENATOR SCHELLPEPER: So there's no, really no limit on the amount of dollars. This could be major dollars for a county.

SENATOR KRISTENSEN: Yes. I mean, I'll make no bones about that, depending on the scope of the problem, obviously, the problem that you have is if you order the nuclear bomb to solve the problem of a couple snipers, then, in effect, you're going to kill a county off with that sort of approach and the protection there is, obviously, the county's ability to appeal and say, look, this is an inappropriate order.

SENATOR SCHELLPEPER: So the fiscal note had nothing to do with county. That's strictly...