

official, how are they going to do it, you know, and are they subject to removal? I think that there is a lot more thought and discussion as this point. So I guess I would urge not to adopt this section of the amendment. Thank you, Madam President.

PRESIDENT ROBAK: Thank you, Senator Bromm. Senator Elmer.

SENATOR ELMER: Thank you, Madam President. Just a quick little discussion with Senator Kristensen, if I may.

SENATOR KRISTENSEN: Yes.

SENATOR ELMER: Senator Kristensen, I understand this commission that is being set up to be somewhat similar to a panel of judges on tax matters. Is that correct?

SENATOR KRISTENSEN: Well, last year's version was a tax court, in effect. This year's version is more an appeal, an administrative appeal process for valuation and equalization purposes. They don't have all the...they don't have all the powers of a court, obviously.

SENATOR ELMER: But they would have, as far as this portion of the amendment we are currently discussing...

SENATOR KRISTENSEN: Oh, right, yes.

SENATOR ELMER: ...or the writ of mandamus and those types of things.

SENATOR KRISTENSEN: So, yes.

SENATOR ELMER: Taking that into consideration, if you had a county official out there that just bowed his neck and says, you go to the devil, I am not going to do what you ask me to do, I can see that there needs to be some sort of a hammer, such as this portion of the amendment is. If it was not there and we did not have this hammer, how could the commission, how could the commission enforce its order if they did not have this ability in some way?

SENATOR KRISTENSEN: The committee amendments did give a writ of mandamus, which is the ability to compel to do things. What this is is more the recalcitrant person who thumbs their nose