

SENATOR KRISTENSEN: What this panel is this panel will get to see the entire state as a whole on equalization across the entire state. That's what's so crucial, you won't get 50 different opinions as to what equalization is. You still have your right to appeal to the Court of Appeals, so we're not doing away with your right to court. But the average citizen, I'm sorry, just can't go and do it, they can't go to district court. And this is going to give better, better opinions... It isn't that the judges aren't smart, don't get me wrong. I mean Senator Chambers will tell you that, I mean I'll defend the judges until I'm blue in the face. But I'm talking about the system of trying to become equalized and to give a view across the state and try to remove the politics or try to remove...you know, what judge is going to want to raise the ire of the people that vote on them, to retain them for office, if he's going to order everybody to have their property taxes raised? Not going to do it, it's just part of being human.

SENATOR ABOUD: But they...but they'll only be determin...

PRESIDENT ROBAK: Time. Thank you, senators. Senator Abboud.

SENATOR ABOUD: Yes, Madam President. I'll continue on with this. Senator Kristensen, won't they only be determining the valuations that are being appealed? This won't be any broad determination, this will be on a case-by-case basis, right?

SENATOR KRISTENSEN: This allows case-by-case, but it also allows for, for example, if there's a pattern or if there...and this is what Senator Hall and I had worked out about if there's...if there's a broad problem with it...with a subdivision or a subclass or classes, in other words, if commercial property is valued higher than residential properties, a percentage of market value, that you're allowed to make those class changes. And right now in district court you don't have that option. You're only option is to go to the State Board of Equalization, and there's nobody that can do that except the big centrally assessed people.

SENATOR ABOUD: So they'll be making some policy decisions? They'll go beyond a case-by-case basis, is that...is that what you're telling me?

SENATOR KRISTENSEN: They have the opportunity, but we put in a