

politics out of appraisals and out of equalization. And to that extent, I mean the Governor is doing those things...you know, one is to try to alleviate some of the pressures that he gets from the State Board of Equalization. But quite frankly, nobody wants to bite the bullet and try to talk about fairness in the property tax system and the equalization problems that we've got. And it's just never happened in this state.

SENATOR BROMM: Okay. My ques...the reason for my question is that I was curious as to whether or not we had a report, and my aide told me, just a couple minutes ago, that we...that a report was delivered perhaps to Senator Warner's office last Friday or Thursday. And I don't know if the report is ready for distribution. But I'd be interested, I guess, in knowing what that group might consider as remedies for the equalization problem. I'm...I'm concerned if we pass this and we keep the State Board of Equalization in place do we need all of this? Do we need the State Board of Equalization? Do we need the...this commission, the property tax administrator? Centrally assessed property will still be handled differently. You know how many tax appeals...how many tax appeals have there been to district court in the last year and in the last five years, for example? Do you have any of that trend information available, Senator Kristensen, or...

SENATOR KRISTENSEN: Those are numbers that people don't keep. You know, I mean it's like how many MIP cases were filed last year. I mean those are just numbers that courts don't keep. But I suggest to you that we had a number of those that occurred during the personal property tax wars and people gave up, people said, look, I'm not getting any relief. And the State Board of Equalization can't go in and do individual changes. You know all they'll do is look at a county and either raise the county or lower the county. And that's unfair to people.

SENATOR BROMM: But isn't it true that now with 452, with the new tax calendar, people will know if their county is raised before their deadline for appealing their value is up? And now after 452 goes into effect they will have a chance to go to their county board of equalization for relief, which we didn't have this last year in Douglas County...

SENATOR KRISTENSEN: Yeah, that's true.

SENATOR BROMM: ...or those counties that were raised above