

SENATOR KRISTENSEN: Yes, Senator Bromm.

SENATOR BROMM: Senator Kristensen, in preceding this bill, in your work, do you have any...were there any studies or information compiled on the inequities that do exist in the assessment area, or is this generally kind of accepted from complaints that have been heard? What data, if any, is available on that, if you know?

SENATOR KRISTENSEN: And I want to make sure that we are accurate in terms of what we call assessment. If we are talking...let's talk about value...equalization of values, if we can. In other words, the two pieces of property, side by side, but are separated by let's say a county line, because they have had different valuation treatments, or that they are subject to different treatment by the County Board of Equalization. Through, the Department of Revenue has, through the last couple of years, and I think Senator Warner probably could speak to this more as he has probably studied it deeper, but I have looked through almost all of those, and we have seen great disparity in terms of the similarly situated property, same class of property having different values, particularly in agricultural values, and then we have seen a large disparity in terms of, for example, in a county that residential or commercial property may be higher valued than market, a percent of market value, than the acceptable ag land would be, and that there is just not a good way to attack those and do them. But there is that, there is that information through the Department of Revenue, also through the Tax Research Council. And the stuff that I've seen from them has shown that that's one of the major problems in the property tax system.

SENATOR BROMM: With respect to farm ground, the Department of Revenue puts out manuals which speak of classes of land,...

SENATOR KRISTENSEN: Yes.

SENATOR BROMM: ...and irrigated and nonirrigated, and that sort of thing, and they give the county assessors a range of values, is that correct?

SENATOR KRISTENSEN: Yes, it is, right, and different classes of property and consideration, exactly.