

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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that last week of April...

SENATOR WICKERSHAM: June 1.

SPEAKER KRISTENSEN: I'm looking at lines 13, 14, and 15 of the amendment. The county board shall issue its decision on the protest on or before May 1. If you do that and then they appeal it to the TERC before June 1, the TERC may not make a decision until sometime in the summer as to whether they're assessable or not. Let's say they have an issue that doesn't go to whether they're taxable or not. They lose that but, all of a sudden they're going, oh, my goodness, I'm assessed at \$100,000 and I should only be assessed at \$50,000. Don't they get into a problem they can't adequately appeal their valuation? Because your amendment goes to whether they're taxable or not. The second issue is, okay, you are taxable but at what amount? If they take it through the appeal process, do they...they don't give up their right to protest the valuation, I assume, but they're going to be put in a Catch-22 because if they protest the valuation, they may have to admit that they're taxable and you're put in between a rock and a hard spot. I may not be real clear and I'm...but that's my problem is, can you...can you do this process before their appeal time runs on valuation? And all I can...if you'd like a little time to think about that,...

SENATOR CROSBY: One minute.

SPEAKER KRISTENSEN: ...I'll just finish out my minute here and let you reflect on that. You want to make sure that we're not going to put people into a Catch-22 where they have to say, look, I'm not taxable so I'm going to appeal that. They lose that appeal time and they've run all through the system and it's summer and all of a sudden the regular time to protest their valuation, which is...well, it's going to take you through, I think, the first of April. Since that time is already passed, then you don't get a chance to appeal your valuation, and so you're going to be stuck and you're going to lose that opportunity. And if there's some way we can work that out or make it clear they still have the right to come back in and protest valuation...

SENATOR CROSBY: Time.