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whatever, but here's what we're going to say because it's a judicial review; here's...here's what we think it is. And that's been a tough thing for us to do. I would hope, Senator Wickersham, when you do this interim study you also look at what powers we really do have to change the burden of proof. And ultimately, what we may wind up doing is moving the TERC into a more formal setting and changing that burden of proof ultimately, but to do that we may have to change the nature of the way the TERC sits, and I think that's always been a goal of the Revenue Committee, is to try to improve that procedure. That may include, if we can't move them into more of a legal setting, adding more members to the TERC, having them sit in panels and then looking at some changes.

SENATOR CUDABACK: Time.

SPEAKER KRISTENSEN: Senator Coordsen brings a good issue.

SENATOR CUDABACK: Thank you, Senator Kristensen. Senator Lynch.

SENATOR LYNCH: Yeah, Mr. Chairman and others, I want to stand to talk about this issue from the viewpoint of an old board of equalization member for 20 years or so in Douglas County, and we've used the word "taxes" a lot. It ultimately involves and is involved with taxes, but when you come to a board of equalization they don't deal with taxes. I think we all know that. They only deal with valuations for tax purposes, and I wanted to mention that just in case. Because of the conversation and dialogue we've had so far, the impression might be left that we are only dealing with taxes, taxes as a result of the valuations that exist for all those subdivisions you support, and Douglas County, Pam and all the rest of us have about 150-some subdivisions of government, not all of which we support, but usually the primary subdivision is the school district you live in and then the sewer districts, the hydrant districts, the educational service units and all the rest you also support, including SIDs, et cetera. So just in case during this discussion we lose sight of what we're talking about, and correct me if I'm wrong, Senator Coordsen, I think we're talking about a system that relates to valuations for taxes, not taxes.