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SENATOR CUDABACK: Thank you, Senator Lynch. Senator Coordsen, there are no further lights on. Did you wish to close?

SENATOR COORDSEN: Thank you, Mr. President and members of the body. Certainly in all of the cases before the TERC or any other of the steps that are out there all the way up to the Supreme Court, the issue at hand is always valuation with the ultimate result being the size of the tax bill that results from that valuation. But certainly Senator Lynch is right from that perspective. I would like to share with you, in conclusion on this proposed amendment, that I do believe that the system that we have in place is better and it is more taxpayer friendly or property owner friendly or whatever it might be than the system that we had prior to this time. I think that Senator Wickersham and Senator Kristensen have made valid points. The...one of the suggestions that I had from the Tax Equalization Review Commission was, in fact, that perhaps a dual system of standards, one for those contested issues between county boards of equalization and the Property Tax Administrator or that Department of Property Assessment and Taxation might be one higher standard and that the individual assessment level or at least an individual assessment level that perhaps even went so far as to have a dollar value attached to it would carry a lower standard of proof. We do have somewhat of a...not necessarily a guideline in place but we have somewhat of an indication of what might happen in our county court systems where we do have the county judge sitting as a small claims court for certain classes of tort claims of one citizen (inaudible) another. So there is a pattern out there that would allow a dual standard of review, I think, depending upon a measure of the size of the claim, if that was the only measure. It is a complex issue. Certainly it's a complex issue for me. As always, our court systems and all of the other entities of government that we create here on the floor of the Legislature are continually in a state of flux within the framework of what is allowed in the constitution and I think that is true also of the TERC board in that they're a relatively new creation of this body, a better one, again I would repeat myself, than what we had before, I can't help but believe that wholeheartedly, but one that as time rolls along evolutionary changes to meet new demands and new concerns are appropriate to consider. With that, Mr. President, I would ask that this amendment be withdrawn.