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don't understand and so Senator Wickersham and Senator Landis both said they would be glad to discuss it. And the other thing I think that it sets up unneeded or unnecessary technical problems for the treasurer's office to set up an escrow account, if that's the way it's being done, and then have to keep tabs on that escrow account. Do they invest that money or do they not? What happens to the money? Now I understand about escrow accounts because the average homeowner pays through their mortgage company. They pay a certain amount every month, along with their interest and principal payment, that...and that amount goes into an escrow account and then, when the taxes come due, the bank, whoever holds the mortgage, pays the taxes for the taxpayer. I pay my own. I save up the money and pay my own and so that...I guess that's where I'm coming from, Senator Landis and Senator Wickersham. Senator Wickersham heard my objections last week. I just had this feeling that we were setting up an uneven turf here--certain people could not...didn't have to pay their taxes but the rest of us do. So, Senator Landis, I'm going to stop there and let you talk about your bill because that would help me and others understand why we felt the way we did a week ago. I don't know how many minutes are left. I'll yield him my time.

**SENATOR CUDABACK:** Senator Landis, there are about seven minutes left if you wish.

**SENATOR LANDIS:** Thank you, that's helpful and I'll yield back, if I have any left, back to Senator Crosby for her comments. The original bill came out of a situation with a constituent. He had delinquent property taxes. He knew it. Didn't have the money when they came due. He was a cyclical worker in the construction business. He was behind two...two halves, about 1,300 bucks. And as you know when you're behind it's 14 percent interest, so he got his statement and he got his money together from his...his salary and he wrote out a check for the last amount he had been told he owed. It happened to be for two halves of his property tax. It was about \$1,300. He sent the check off to the county treasurer, all of the taxes and what he knew that he owed at that moment. Well, the notice about a month old, it took him awhile before his salary came in so he was behind now by about \$2. He sent a check for 1,300 bucks and his taxes were \$1,302, with the \$2 of penalty, and my city...my