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you stop. And that's the way you do the assessment practice.

SENATOR LOUDEN: Well, how many sales do you need to consider it a comparable sale, I guess? And I mean, when you say, I understand, it sounded like a good idea, you start and you go until you find enough. But I mean, you could actually search until you found the right kind of numbers that you were looking for. If there aren't any numbers available within a certain geographical area, perhaps there doesn't have to be any valuation changed. And I guess that's where I have my concern, is how far we should be allowed to go. Should there be a perimeter on the distance out? This...

SENATOR LANDIS: If there was a perimeter that kept out, so that you didn't have a comparable sales file, you would defeat assessment practices, because you wouldn't have comparable sales. If you create a boundary, and inside that boundary there isn't enough sales for a comparable sales study and finding, then you don't have actual market data, and the system fails. What you do is, you go until you have a usable, comparable market sale. And you may find it easy, for example, in an urban area, where houses sell quickly. You can find comparable sales very easily. When there are thousands of house sales, it's not difficult to come up with comparable sales value. In agricultural areas, it's much more difficult. And the reason is, sales are rare and comparability is difficult to establish. Soil is different. Availability of water is different. It's harder to do. The law still requires us to find market data. One of the things that we've given ourselves tools is to be able to go back three years. So one of the ways in which we get to comparable sales is, concentric circle out to comparability, and you can use three years of data to do that. If there is a question about the problems that we have now in the assessment practices, it is not exacerbated by the language in this bill. If you wanted to try to make a suggestion, this would be a platform, if you wanted to use it, for assessment practices. But there isn't something in this bill that essentially changes assessment practices to make it harder or easier, I must confess, than what we're doing now.

SENATOR LOUDEN: In other words, you feel that the language in