one that I think if I were you I would look at. It removes the responsibility of how the ratio studies are developed, but it would also allow for the use of ratio studies for intercounty equalization and school aid purposes. What it really does is allow the Property Tax Administrator to use an accepted group of factors of standards that are standardized or an industry standard and would allow for their use in the Tax Equalization and Review Commission when they go to look at the sales file. And so there have been a couple of different Supreme Court cases that have come out recently. The Firethorn case I would point to that as an opinion although that doesn't talk about the development of the sales file. It is important that the sales file be used only as a tool. It isn't dispositive. It doesn't tell you what the value of a piece of property is, but it is a tool. And the best example of that I could use would certainly be if I had a house let's say in Minden and that house, oh, let's say it is 20,000 square feet, very large house. To determine the value of that property, you could see the sales price. If I didn't recently buy it, you could look at, if it was a new home being constructed, what its cost would be. Or you could look at what other houses in the neighborhood are valued to determine the value of this unique piece of property because it's larger than most and so there may not be other houses in town that are that large. So what would you do? You could go to the sales file, not to find the value of it, but to find a tool to help you determine what the value is. And so you could look and let's say you find a home in Scottsbluff and one in Omaha and your first reaction would be, well, but those houses are valued differently because they're in different locations. That's true. The assessor can then take the sales file and at least get some idea of what those houses are worth in other areas and then you adjust at that point in time for location saying obviously a house in Omaha would be worth more than a house in Minden or maybe the house in Scottsbluff would be worth a little less than the one in Minden. What we do with this amendment I think is basically to eliminate any confusion about the use of the sales file. It would help us in terms of trying to give the Property Tax Administrator a set of tools. If I was going to be critical of this, you could say, well, I don't want all those things in the sale file. I think that some of these sales that get put in there ought to be adjusted before