

ever looked at a piece of property, whether they have ever went out and said that this land is valued at \$500 and that is correct. You say this is going to give them the power to accept it without ever doing any valuation whatsoever. Am I right?

SENATOR CARSTEN: That is true, Senator Keyes. The Board of Equalization bases their judgment on the information that is provided for them. They make their decision. Now when they make that decision and they say these values are those which you must use, you will use. Then if that is not accepted on the local level and an appeal is made, the question comes on what values does that local level actually use until a court decision is made on an appeal. Now this clarifies and will answer once and for all according to the Department of Revenue what value they will use until the court orders otherwise and there was extreme confusion as you well know when this happened, Senator Keyes, and as I stated, it is a clarification of that question as I understand it.

SENATOR KEYES: I am not so sure that the way you are clarifying it is the right way to clarify it. When my county spends a quarter of a million dollars reevaluating the property and then to have the five men on the Board of Equalization come down and say we do not like the valuation. It does not satisfy the needs of the state. We are going to set it at 70% of it and let it go at that and I am not so sure I know exactly what is right but I am not so sure that what you are doing is the right thing.

SPEAKER MARVEL: The Chair recognizes Senator Carsten.

SENATOR CARSTEN: Is this for closing? This isn't for closing, is it?

SPEAKER MARVEL: Just a moment. Senator DeCamp, your light is still on. Do you wish to speak to the Carsten amendment before we close?

SENATOR DeCAMP: Senator Carsten, this may not cause any complications but I can see the possibility and since we have put in so much time on trying to straighten out our equalization problems, would it be unreasonable to wait a day and look at this? Is that any big problem or why don't we go ahead and adopt the amendment, move it forward and then I would like to get together with you. I just want to make sure that we do finally get equalization straightened out and I would hate to do any little