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mination. Now I have to say I think that in most cases they do not make changes and I have to say that in my opinion the Burlington Northern yards in Alliance have been grossly undervalued but that final determination is made by the State Board of Equalization and Assessment and not the railroads. Now I think they should be a little more vigorous in the way they inspect them but they do have that power now and we do not dilute that power. They do have that power if they choose to exercise it.

SENATOR SCHMIT: But your amendment does not do anything to require the county assessors to visually inspect the property to determine if the factors that are used by the railroads are those same factors that are used in the valuation of other property, private and business property?

SENATOR CULLAN: No, Senator Schmit, I do not.

SENATOR SCHMIT: Do you have any plans, Senator Cullan, to try to I suppose you might say make those appraisals more realistic?

SENATOR CULLAN: I think, Senator Schmit, and I have visited with the county assessors in my legislative district and last year we conveyed our very strong feelings to the Department of Revenue that they should be much more careful in the way they look at those things, but I don't think it is a case where any statutory changes are needed. I think it is a case where we have to start doing a better job.

SENATOR SCHMIT: Thank you, Senator Cullan. I think you are probably right there. I am afraid, however, that we are just going to perpetuate a situation which is bad at the present time. I think it is only fair to recognize that county assessors are as subject to the influence of a very powerful lobbying group, which is the railroads, as we are, and when this Legislature fails to recognize the fact that we use one set of statistics and one set of factors for valuations for the railroad property and another set of factors for valuation of personal and private business property, I think you can understand that the assessors are not going to do anything about it. I think you can understand the Board of Equalization is going to continue...

SPEAKER MARVEL: Thirty seconds.

SENATOR SCHMIT: ...to bury their heads in the sand. I think we need to take a look at this. I have not read your amendments. I had hoped you would address it in a more