

the assessor, with the people, we haven't heard any complaints, we certainly will hear some if they don't get to talk directly to the Board of Equalization, and I think we are going in the wrong direction this morning, and it is too bad we have to spend this much time arguing about it.

SENATOR DeCAMP: Well, Senator Lamb, my very good friend, and I mean that, you have stated that I am dragging a red herring, that the issue is not equalization. I submit to you that is the only issue...that is the only thing we are talking about. What happens in a protest? Senator Clark walks into the Board of Equalization during a specific time frame that he is allowed, he walks in and he says simply this..my house is valued at \$30,000 on the tax rolls, my neighbor's house, which is an identical house, is valued at \$20,000, and my other neighbor is valued at \$18,000. I am not being treated equal. My house should be lowered or the houses should be raised. I am being taxed in proportion to other people unfairly. I am paying three cents on the dollar of value. They are paying two cents. That is all that thing is, that whole procedure. Somebody says he is being treated or discriminated against when compared to somebody else. That's the essence, the entire essence of the procedure and the protest. Now you tell me equalization is not involved? That is the whole purpose of the hearing. That is what it is all about. Now, Senator Clark's neighbor, Senator Kahle, sits on the Board of Equalization, and Senator Kahle sits there all morning. He has had thirty of these people come in. Senator Kahle says, well, you know, I am not a real estate appraiser, do you have any information for us? Wouldn't it be pretty efficient for Senator Kahle to know that at least as a county board official he had the ability to have somebody available who could say, yes, we sold this house for \$32,000 a year ago, it is generally identical to this house, they should be about the same. What the blazes is wrong with that? Why are you so insistent upon denying the public official at least the information or a system of information to make that decision? What is really behind it all? Huh? Equalization has taken tremendous strides the last year. Thank God Charlie Thone had the courage to do it. Thank God the Board of Equalization did, but in conjunction with that system for the first time... for the first time really now in the future you are going to really have some people coming in there and saying, my taxes on my house, or my farm, are too high compared to somebody else's because you have got mine valued too high or they are too low, or whatever. That is what it is all about. And if there is a red herring...if there is a red