

Legislature, I hesitate to be critical of the bill in due respect to those that have signed on as introducers, but my feelings are a little stronger even than those expressed by Senator Harris. I don't think we are going to change the public from blaming the Legislature for raising their taxes. We are just not...this is not going to have that effect at all but what you are saying is you don't trust local officials. I have a lot of respect for school boards, for county commissioners, for city councils, and I think what you are saying here now is that we can't trust them to levy a fair tax, and we can't trust them to take care of the change in valuation. That is their responsibility. That is not our responsibility and I think the bill should be defeated.

SPEAKER NICHOL: Senator Vard Johnson, would you like to close please.

SENATOR V. JOHNSON: Well, Mr. Speaker and members of the Legislature, I think that this amendment has been relatively well explained. I can try to do it again. County boards have to provide the State Board of Equalization and Assessment annually with their assessment rolls and annually the State Board of Equalization and Assessment equalizes. It always engages in the equalization function. Sometimes those assessment rolls which are provided to the State Board of Equalization and Assessment reflect valuation increases that were done at the county level. In any event, all this committee amendment does is that it simply says if the State Board of Equalization and Assessment finds that there is an overall increase in valuation in a county, which increase is not attributable to new construction, not attributable to the addition of omitted property on the tax rolls, not attributable to addition to improvements, that under those circumstances local subdivisions in that county are required by this bill to lower their mill levies proportionate to that increase in valuation. They don't have to lower them disproportionately but only proportionately. That is all they have to do. Then the amendment goes on to provide that that lowering of the mill levy doesn't have to be all the way down. It can be down to whatever level the local subdivision chooses to have it to be. If the local subdivision wants a new program or any other budget increase funded, it is not a problem. In some respects this is simply a little mechanical formula designed, however, to assure the property taxpayer that there will not