

approach; pass a comprehensive eight-hour examination; have a minimum number of years of experience as an assessor, that is five years. The courses offered are in the appraisal of properties, farmland, residential, commercial, personal. The first basic course required is dealing with the income, market, and cost approach to valuations. To see...this CAE rating has several merits. One, assessors are better qualified to do their job. Two, CAE assessors better serve the state system of property evaluation. Three, saves the county hiring outside experts to do evaluations and appraisers. Now Evelyn Zehr of Hamilton County tells me as a CAE rated assessor she has done all appraisals since 1969. Four, in property tax disputes, CAE rated assessors are often called upon to testify in court disputes as expert witnesses. Five, once a CAE rating is achieved, assessors are required to annually take course work to maintain this rating in good standing. I think this CAE rating is important and valuable, not only to the assessors but to the county and the state. Now I do feel that it is unfair to take away suddenly this \$1,000 stipend when the persons involved have worked for at least three years just to get this rating. I support this amendment to extend this stipend until 1991. This provides some financial rewards to those who have strived for and achieved this rating. In addition, the local county commissioners set the salary of the assessors for the entire length of his or her term. If this bill goes into effect now, we are asking those assessors with a CAE rating to take a pay cut of \$1,000 per year for four years. The irony of this is that they are being penalized for professional improvement in their job. The local commissioners have set their salary based on the assumption that they will be receiving this stipend so I do really feel this is wrong to take this away from them at this time. I even wonder whether we should even cancel it altogether because we are having some excellent evaluations out there for these people who have taken this test and this schooling, and as you can see by the quotes that I made, that they are doing a good job out there and are able to serve their county well and serve the state well, and with the present system of evaluating property, I think it is very important that these assessors be well trained, and by eliminating this, we may be taking and asking them to not take these courses, and I think that would be also wrong. So I encourage you to adopt this amendment.

SPEAKER NICHOL: Senator Warner, please.

SENATOR WARNER: Mr. President, members of the Legislature, the effect of the amendment is to delay the bill till 19...or this