

gosh, I wish we could do something about this, but whatever we do, as it applies to people being able to delay a responsibility, should apply to everybody whether it's homestead exemption or a charitable organization. And, unfortunately, years ago we talked about, on the county board, maybe encouraging some kind of legislation like this so that as creatures of the Legislature, a county board could, in fact, make that exception where they thought it was justified, but then to be completely frank, it was obvious to most of us that when we did that, that would probably open up the door for people to use almost any kind of an excuse or reason to justify not being in on time, especially if they had an, obviously, very high tax responsibility. So to be completely frank, I reluctantly understand and appreciate the compassion that Senator Warner has toward this organization and I understand Senator Hohenstein's effort to amend it, but in both cases I don't think the amendment helps the original purpose and I, unfortunately, I think we should not support the amendment or at this time the bill. Thanks.

PRESIDENT MOUL: Thank you, Senator Lynch. Senator Warner.

SENATOR WARNER: Madam President, members of the Legislature, I can accept the penalty for this year, but in conversation with the county board and, in fact, I assume that something to the effect of good cause would be appropriate but I would specifically ask not to do that because there was no basis on which they could make that kind of a judgment as to what was good cause and what was not and so for the purpose of the amendment I used just a reason so they had to state something as a reason for not filing but the county board didn't have to make a judgment as to whether or not that reason was an excusable reason or inexcusable reason. Also I should point out that homestead exemption has come up, it's been some years ago now but that law was changed and there was a grace period granted on homestead exemption. Senator Hall was chairman, I believe, when that was done and I believe that it is without penalty, if I recall correctly, Senator Hall, so that this is not significantly different in a sense than what was done for homestead, but I would be opposed to the amendment with the "for just cause" because I think that probably creates some real problems with interpretation for a county board to determine what, if anything, is just cause or what is not.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Beutler.