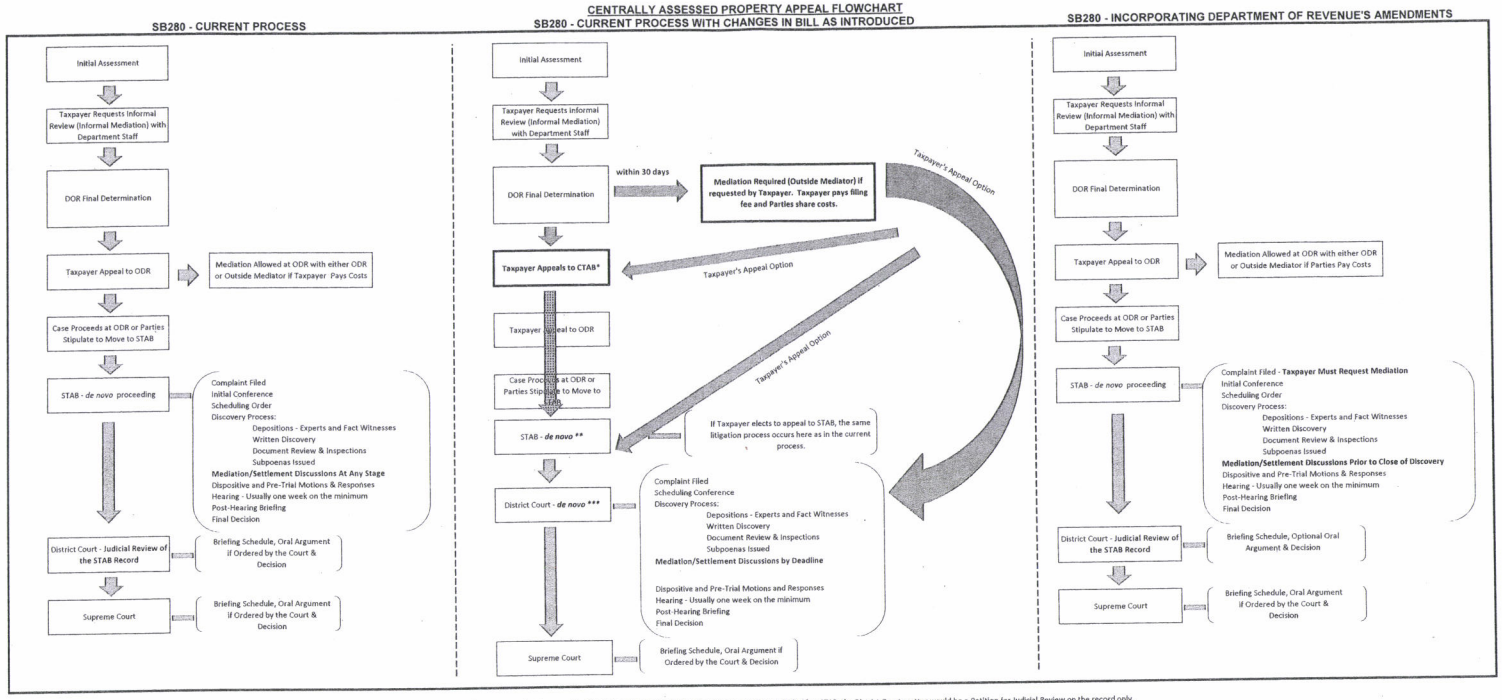
CENTRALLY ASSESSED PROPERTY APPEAL FLOWCHART

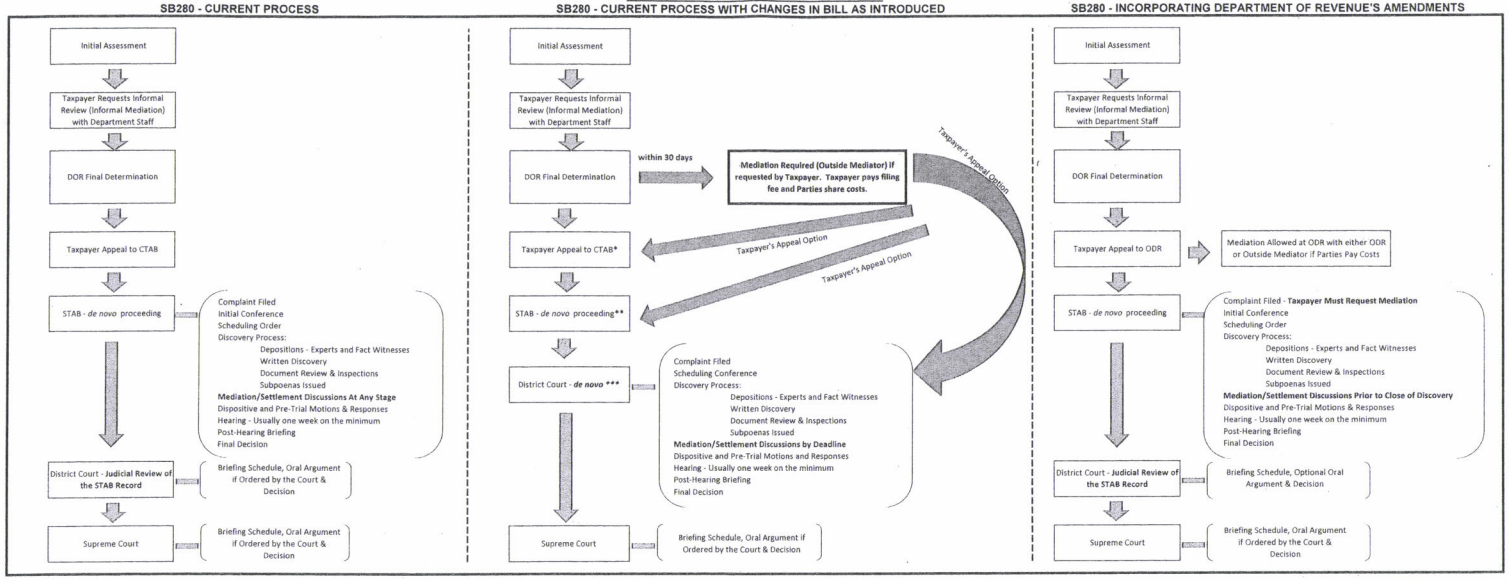


* If the Taxpayer elects to appeal to CTAB, the next step would be a *de novo* proceeding at STAB. After STAB, the District Court matter would be a Petition for Judicial Review on the record only.
** If the Taxpayer elects to appeal to STAB, the next step would be a District Court Petition for Judicial Review on the record only.
*** If the Taxpayer elects to appeal directly to District Court, the District Court matter would be a *de novo* proceeding.

For Senate Taxation Committee
3/12/13

SENATE TAXATION
EXHIBIT NO. 11
DATE 3-15-2013
BILL NO. SB280

INDUSTRIAL PROPERTY APPEAL FLOWCHART

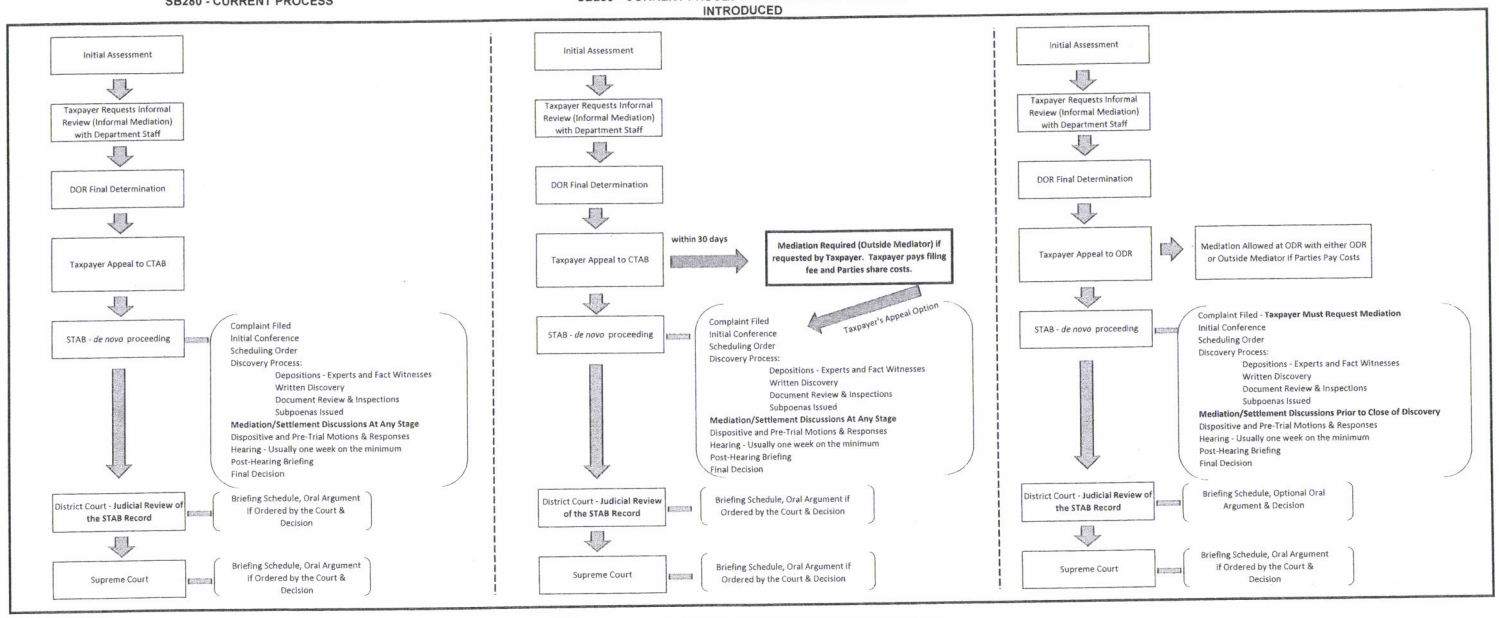


* If the Taxpayer elects to appeal to CTAB, the next step would be a *de novo* proceeding at STAB. After STAB, the District Court matter would be a Petition for Judicial Review on the record only.
** If the Taxpayer elects to appeal to STAB, the STAB proceeding would include all of the same litigation steps as the current process. The next step would be a District Court Petition for Judicial Review on the record only.
*** If the Taxpayer elects to appeal directly to District Court, the District Court matter would be a *de novo* proceeding.

For Senate Taxation Committee

3/12/13]

RESIDENTIAL, COMMERCIAL, AG & TIMBER PROPERTY APPEAL FLOWCHART

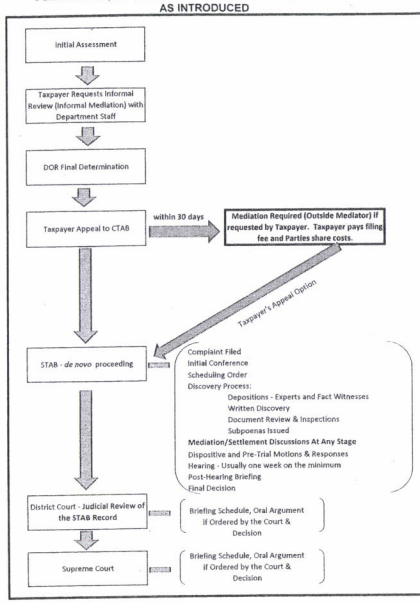


* If Mediation fails, the taxpayer may appeal to STAB, but does not have the option of going directly to District Court.

For Senate Taxation Committee

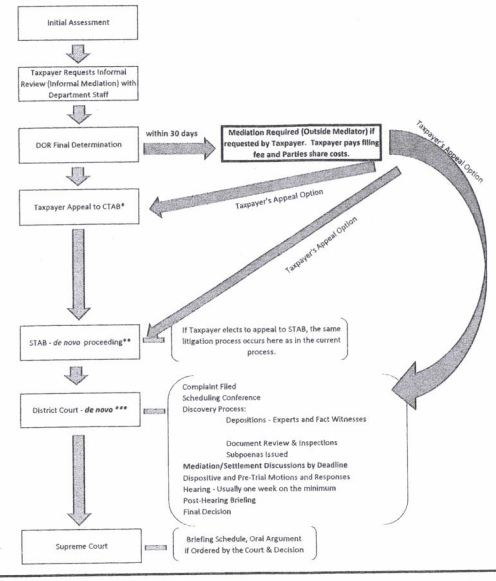
3/12/13]

SB 280 PROPERTY TAX APPEAL FLOWCHART - RESIDENTIAL, COMMERCIAL, AG & TIMBER PROPERTY WITH CHANGES IN BILL AS INTRODUCED



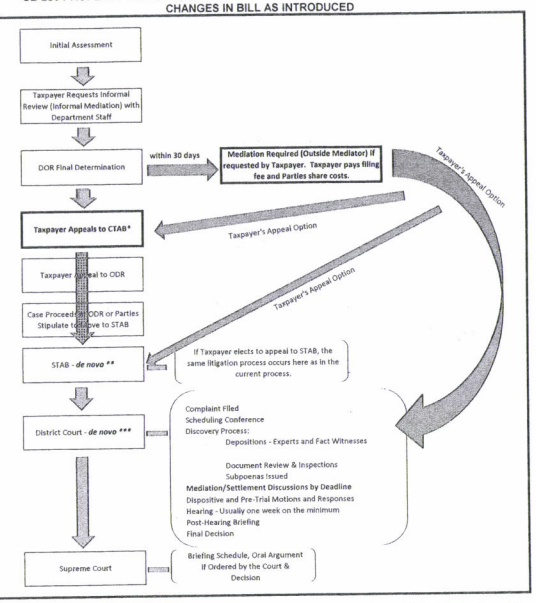
* If Mediation fails, the taxpayer may appeal to STAB, but does not have the option of going directly to District Court.

SB 280 PROPERTY TAX APPEAL FLOWCHART - INDUSTRIAL PROPERTY WITH CHANGES IN BILL AS INTRODUCED



* If the Taxpayer elects to appeal to CTAB, the next step would be a de novo proceeding at STAB. After STAB, the District Court matter would be a Petition for Judicial Review on the record only.
** If the Taxpayer elects to appeal to STAB, the STAB proceeding would include all of the same litigation steps as the current process. The next step would be a District Court Petition for Judicial Review on the record only.
*** If the Taxpayer elects to appeal directly to District Court, the District Court matter would be a de novo proceeding.

SB 280 PROPERTY TAX APPEAL FLOWCHART - CENTRALLY ASSESSED PROPERTY WITH CHANGES IN BILL AS INTRODUCED



* If the Taxpayer elects to appeal to CTAB, the next step would be a de novo proceeding at STAB. After STAB, the District Court matter would be a Petition for Judicial Review on the record only.
** If the Taxpayer elects to go to STAB, the STAB proceeding would include all of the same litigation steps as the current process. The next step would be a District Court Petition for Judicial Review on the record only.
*** If the Taxpayer elects to appeal directly to District Court, the District Court matter would be a de novo proceeding.

For Senate Taxation Committee
3/12/13]