

1 on tax matters, is it not?

2 THE CHAIRMAN: Delegate Sybert.

3 DELEGATE SYBERT: Yes, sir.

4 THE CHAIRMAN: Delegate Henderson.

5 DELEGATE HENDERSON: Isn't that the exercise of
6 such powers? Isn't it true that every one of his decisions
7 are reviewable by an appeal to the Tax Court which is an
8 appointive court which owes nothing to the Constitution
9 at all, and that that court also handles the deals from
10 assessors who are not constitutional officers?

11 THE CHAIRMAN: Delegate Sybert.

12 DELEGATE SYBERT: Yes, sir, that is quite cor-
13 rect. They have a further appeal to the courts.

14 THE CHAIRMAN: Delegate Henderson.

15 DELEGATE HENDERSON: You still maintain in
16 order to give him that quasi-judicial power, to put the
17 Comptroller in the Constitution?

18 THE CHAIRMAN: Delegate Sybert.

19 DELEGATE SYBERT: I said it would be much safer
20 and prevent possibly a good many judicial court deter-
21 minations as to the extent of his powers.