



WRITTEN TESTIMONY ONLY

**Testimony of Randy Braddock, Hamilton County Commissioner
Before the House Taxation Committee
In Opposition to House Bill No. 2472
February 9, 2016**

Member Counties

Barber
Barton
Clark
Cloud
Ellis
Finney
Ford
Gove
Grant
Gray
Hamilton
Harper
Haskell
Hodgeman
Kearny
Lane
Logan
Meade
Morton
Ness
Norton
Rawlins
Rice
Russell
Rush
Scott
Seward
Sheridan
Sherman
Stanton
Stevens
Thomas
Trego
Wallace
Wichita

Chairman Kleeb and Members of the Committee:

Kansas Legislative Policy Group (KLPG) would like to thank you for the opportunity to provide written testimony today. KLPG is a non-partisan, non-profit organization comprised of elected commissioners representing the collective interests of 36 rural Kansas counties. We appreciate the opportunity to submit remarks in opposition of House Bill No. 2472, as it is currently drafted.

House Bill No 2472 seeks to amend law that governs the issuance and review of the Board of Tax Appeals' decisions.

KLPG seeks clarification to the bill as drafted and the intent of the language contained several sections of the bill, particularly, Section 1, (c)(4) and Section 1, (c)(4)(B). The sections seems to allow the taxpayer to go to the district court for a trial de novo (new, full evidentiary hearing) after an adverse BOTTA decision, but not the county. The new language about a full evidentiary hearing at the district court is helpful, because it clears up an ambiguity that seems to be troubling the district courts, but it is unhelpful for our counties in that it only gives that appeal right to the taxpayer.

An aggrieved county can only go to the court of appeals, and only then on the administrative record--no fresh trial if the county loses at BOTTA.

These amendments alter the standard for review in a way that will increase the costs to the counties, without any attendant benefit to them.

Thank you for your consideration and the opportunity to present written testimony to the Committee. I encourage you to amend House Bill No. 2472 in a manner that is fair and equitable to all parties. Failing a remedy to the disparity, I would urge you to reject House Bill No. 2472.

Randy Braddock
President
Kansas Legislative Policy Group

KANSAS LEGISLATIVE POLICY GROUP

