



**Kansas Grain & Feed Association (KGFA)**  
**Kansas Cooperative Council (KCC)**  
**Kansas Agribusiness Retailers Association (KARA)**  
**Renew Kansas**

816 SW Tyler, Topeka, Kansas 66612

February 9, 2016

TO: House Committee on Taxation  
From: Randy Stookey, Vice President and General Counsel  
Kansas Grain and Feed Association / Renew Kansas Association  
Kansas Agribusiness Retailers Association

Leslie Kaufman, President/CEO, Kansas Cooperative Council

**RE: Testimony in Support of HB 2472, clarifying jurisdictional standards of review for state board of tax appeals orders**

Chairman Kleeb and members of the House Committee on Taxation. Thank you for the opportunity to comment today in support of HB 2472. This testimony is being jointly submitted on behalf of the Kansas Grain and Feed Association, the Kansas Cooperative Council, the Renew Kansas Association, and the Kansas Agribusiness Retailers Association.

KGFA is a voluntary state association with a membership encompassing the entire spectrum of the grain receiving, storage, processing and shipping industry in the state of Kansas. KGFA's membership includes over 950 Kansas business locations and represents 97% of the commercially licensed grain storage in the state. The KCC's membership includes farm marketing and agricultural supply cooperatives, rural electric and telecommunications companies, insurance and risk management operations, credit unions and Farm Credit system members. Renew Kansas is a voluntary trade association representing the fuel ethanol processing, storage, and transportation industry in Kansas. KARA is a voluntary trade association whose membership includes over 700 agribusiness firms that are primarily retail facilities supplying fertilizers, crop protection chemicals, and seed to Kansas farmers.

Following issuance of a Board of Tax Appeals order, an aggrieved tax paying property owner has the right to file a petition for judicial review with the district court. HB 2472 clarifies the law governing the process for review of Board of Tax Appeals' decisions relating to the assessment of property valuation for ad valorem tax purposes.

Our agribusiness members conduct business, employ thousands of workers, and contribute to the economic vitality of local municipalities all across the state. Additionally, in many counties of the

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state, our members maintain some of the largest commercial and industrial properties. Taxes assessed against those properties assist with funding all levels of local government. Thus, this bill is of interest to our associations and members.

HB 2472 ensures that the process for assessing property taxes, and the right to a fair hearing by the administrative board is maintained. Additionally, this bill helps to clarify the full appellate rights of an aggrieved property owner following the initial decision by the administrative board in a property valuation matter. Such rights include filing an appeal with either the district court or the court of appeals.

As this bill clarifies the appellate rights of our members for purposes of property tax valuation, and furthers the public policy of ensuring fairness in the assessment of property taxes, we support the intent of HB 2472, and feel this legislation is appropriate and beneficial for Kansas tax policy. We would respectfully request that the committee pass this bill out favorably, without amendment.

Thank you for allowing us the opportunity to testify on HB 2472.

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