

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairperson Les Donovan at 9:30 am on Tuesday, February 03, 2015, 548-S of the Capitol.

All members were present

Committee staff present:

Chris Courtwright, Legislative Research Department
Edward Penner, Legislative Research Department
Adam Siebers, Office of Revisor of Statutes
Gordon Self, Office of Revisor of Statutes
Judy Seitz, Kansas Legislative Committee Assistant

Conferees appearing before the Committee:

Michael Ryan, Mayor, Junction City
Larry Baer, Legal Counsel, League of Kansas Municipalities

Others in attendance:

[See Attached List](#)

Possible bill introductions

Senator Melcher requested the introduction of a bill regarding uniformed reporting for school districts. *There being no objection from any member present, the Chair declared a motion to introduce the bill adopted by consensus.*

Hearing on: SB63 — Cities; land banks; municipalities may defer or reamortize special assessments.

Michael Ryan spoke in support of **SB63**. ([Attachment 1](#)) Mr. Ryan introduced City Commissioners, Jim Sands and Mick McCallister, City Manager, Allen Dinkel; Assistant City Manager and Finance Director, Cheryl Beatty; Planning and Zoning Director, David Yearout and Economic Development Director, Tom Weigand. He stated that **SB63** amends the Kansas land bank statute allowing a city land bank, which owns property with special assessments, to reamortize the remaining special assessments that are due. Mr. Ryan took questions from the Committee. Ms. Beatty also took questions.

Larry Baer testified in support of **SB63** ([Attachment 2](#)) stating that this would give additional flexibility in the manner in which special assessments may be handled when the land bank sells the property.

Written testimony in support of **SB63** was submitted by:

Joe Norton ([Attachment 3](#))

Jeff White ([Attachment 4](#))

CONTINUATION SHEET

MINUTES of the Committee on Assessment and Taxation at 9:30 am on Tuesday, February 03, 2015, 548-S of the Capitol.

Mike Taylor, Unified Government, Wyandotte County, appeared in support of **SB63** and requested that the bill be amended to include Wyandotte county in the land bank provisions. No written testimony was submitted.

The hearing was closed on **SB63**.

Discussion & action on: SB31 — Permitted use of tax information in certain tax actions and proceedings; tax liens upon personal property; tax warrants; time for returns and payment of tax; liability for persons responsible for collection of sales or compensating tax.

Richard Cram, Director, Policy and Research, Kansas Department of Revenue (KDOR), reviewed **SB31** and the proposed balloon amendment. ([Attachment 5](#))

Senator Powell moved, Senator Lynn seconded, to adopt the balloon amendment. Motion carried.

*Senator Lynn moved, Senator Powell seconded, to recommend **SB31** favorably, as amended for passage. Motion carried.*

The meeting adjourned at 10:02 am. The next scheduled meeting is February 5.