

## MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairperson Les Donovan at 9:30 am on Thursday, February 05, 2015, 548-S of the Capitol.

All members were present except:

Senator Caryn Tyson – Excused  
Senator Steve Abrams – Excused  
Senator Julia Lynn – Excused

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:

Zoe Gehr, Property Appraiser III, Kansas Department of Revenue, Division of Property Valuation

Others in attendance:

[See Attached List](#)

### **Possible bill introductions**

Senator King requested the introduction of a bill that would allow fully disabled military veterans to be eligible for the Homestead Refund Program regardless of their income.

*There being no objection from any member present, the Chair declared a motion to introduce the bill adopted by consensus.*

Senator King requested the introduction of a bill that would extend the sunset of the Rural Opportunities Zone (ROZ) program.

*There being no objection from any member present, the Chair declared a motion to introduce the bill adopted by consensus.*

Senator Petersen requested the introduction of a bill that would define and regulate the transportation network company services.

*There being no objection from any member present, the Chair declared a motion to introduce the bill adopted by consensus.*

### **Presentation on:**

Zoe Gehr gave a presentation on Agricultural Land Valuation in Kansas. ([Attachment 1](#)) She said the 1985 legislature passed K.S.A. 79-1476 because the legislators recognized the need for special use

## CONTINUATION SHEET

MINUTES of the Committee on Assessment and Taxation at 9:30 am on Thursday, February 05, 2015, 548-S of the Capitol.

appraisal of agricultural land. This statute was implemented in 1989 along with the tax classification system (statewide reappraisal).

She reviewed the procedures used for valuation of agricultural land. Ms. Gehr explained the calculation of the landlord net income (LNI).

Committee members had the following questions and requested additional information:

1. What were the tax rates for agricultural land before and after the 1989 reappraisal?
2. Is use valuation for agricultural land still relevant?
3. How is agricultural land in Nebraska valued?

The meeting adjourned at 10:28 am.