

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairperson Les Donovan at 9:30 am on Wednesday, February 03, 2016, 548-S of the Capitol.

All members were present except:
Senator Anthony Hensley – Excused

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

Conferees appearing before the Committee:
David Harper, Director, Kansas Division of Property Valuation, Kansas Department of Revenue, (KDOR)
Doug Anstaett, Executive Director, Kansas Press Association, Inc.

Others in attendance:
[See Attached List](#)

Possible bill introductions
There were no bill introductions.

Approval of minutes
Senator Lynn made a motion to approve the minutes of the January 14 and 27 meeting as written. Senator Petersen seconded the motion. Motion carried.

Confirmation hearings on: James Cooper, re-appointment, Member, State Board of Tax Appeals and Devin Sprecker, re-appointment, Member, State Board of Tax Appeals.

Chairperson Donovan stated the Committee was conducting two hearings for confirmation: James (Jay) Cooper, Member, State Board of Tax Appeals and Devin Sprecker, Member, State Board of Tax Appeals.

Chairperson Donovan stated the first confirmation hearing on the Governor's appointment for re-appointment was James (Jay) Cooper, Member, State Board of Tax Appeals. The term is a four year term ending January 15, 2020. A confirmation packet was delivered to each Committee member for their review and consideration on the confirmation hearing. Mr. Cooper did not appear before the Committee. ([Attachment 1](#))

CONTINUATION SHEET

MINUTES of the Committee on Assessment and Taxation at 9:30 am on Wednesday, February 03, 2016 in Room 548-S of the Capitol.

The Chairperson called for a motion on the confirmation.

Senator Abrams made a motion to move to the full Senate the confirmation for re-appointment for James (Jay) Cooper, Member, Board of Tax Appeals, for a term which expires January 15, 2020. Senator Tyson seconded the motion. The motion carried.

Chairperson Donovan stated the second confirmation hearing on the Governor's nominee for re-appointment was Devin Sprecker, Member, State Board of Tax Appeals. The term is a four year term ending January 15, 2020. Chairperson Donovan noted that a confirmation packet was delivered to each Committee member for their review and consideration on the confirmation hearing. Mr. Sprecker did not appear in person. ([Attachment 2](#))

The Chairperson called for a motion on the confirmation.

Senator Abrams made a motion to move to the full Senate the confirmation for re-appointment for Devin Sprecker, Member, Board of Tax Appeals, for a term which expires January 15, 2020. Senator Tyson seconded the motion. The motion carried.

Hearing on: SB353 — Allowing exemption of certain federal property without an order of the board of tax appeals.

Chairperson Donovan opened the hearing on **SB353**.

Adam Siebers stated that **SB353** would exempt the federal government from having to file with the county appraiser an initial exemption request to exempt real property from ad valorem property taxes as long as that property had not been declared by Congress to be subject to state and local taxation.

David Harper testified in support of **SB353**. ([Attachment 3](#)) He said this bill amends K.S.A. 79-213 by adding property belonging exclusively to the United States to the list of property identified in K.S.A. 79-213(1) which can be classified as exempt by the county appraiser.

No opponents to **SB353** appeared.

Chairperson Donovan closed the hearing on **SB353**.

Hearing on: SB359 — Concerning property taxation; relating to county appraisers, market study analysis, persons eligible to be appointed to office of appraiser.

Chairperson Donovan opened the hearing on **SB359**.

David Harper presented testimony in favor of **SB359** ([Attachment 4](#)) stating that there are two (2)

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

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sections to the bill. He said that **SB359** allows for removal of an appraiser's name from the list of persons eligible to be appointed to the office and grants the appraiser the opportunity to appeal the action to the state board of tax appeals and apply for reinstatement. Mr. Harper said that section two amends the requirements of K.S.A. 79-1460a for the county appraiser to annually publish the results of the market study analysis. He also stated that currently the requirement is for the study to be published in the official county newspaper at least five business days prior to mailing the change of valuation.

Doug Anstaett testified in opposition to **SB359** because it would make publication of a market study analysis optional in a newspaper publication or online. He said if counties want to put this notice on their websites, nothing is stopping them from doing that now. Mr. Anstaett said that newspapers are still the best avenue for getting this information to the public. ([Attachment 5](#))

Mr. Anstaett took questions from Committee members.

Mr. Harper responded to some of the questions.

Chairperson Donovan closed the hearing on **SB359**.

Adjournment

The meeting was adjourned at 10:13 am.