

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATIONThe meeting was called to order by Senator Paul "Bud" Burke at
Chairperson11:00 a.m./~~XX~~ on February 3, 1983 in room 526-S of the Capitol.All members were present ~~XXXXX~~Committee staff present: Don Hayward, Revisor's Office
Tom Severn, Research Dept.
Wayne Morris, Research Dept.Conferees appearing before the committee: Gary Smith, President, Kansas County Appraisers
Association, Shawnee County
Phil Martin, Director of Property Valuation

The chairman told the committee he had met with the county appraisers and discussed possible changes in the language of the proposed legislation. He expressed concern with the concept of a centralized computer doing the reappraisal. He suggested that perhaps it would be helpful if a subcommittee were appointed to sit down with Phil Martin and others from computer services, county commissioners and appraisers, in an attempt to develop terminology we can all understand and to make sure we are all talking about the same concept. Senators Angell, Hayden and Chaney volunteered to serve on the committee with Senator Angell acting as chairman.

Gary Smith, Shawnee County appraiser, discussed the new Section 4. He said the initial language was initiated with the idea that the entire system would have automatic triggers that could take place. He said they came to the conclusion that the process should be put under the Board of Equalization or the Board of Tax Appeals sitting as the Board of Equalization. He said the International Office of Assessment has guidelines which are being sent to him and he will bring copies to the committee when they are received. The chairman suggested waiting until these guidelines are received so we will have the language before us.

In discussing how to proceed under the new Section 4, Senator Angell told the committee we are not speaking to the real basis of the problem which is the inability of the Board of Tax Appeals to do its job. He said that sometimes the laws are ignored, and how do we prevent the "nothing happened" syndrome. The chairman suggested that stiff penalties could make it undesirable to get out of compliance, losing funds from the state simply because they allow the county to get out of the guidelines for "uniform and equal" or whatever they come up with. Having the mechanism, Property Valuation can determine whether the counties are out of compliance and certify to the Board of Tax Appeals. The chairman said they should only be able to appeal if the figure is wrong; if out of compliance, the triggering mechanism and timetable starts running.

Phil Martin told the committee that laws have been on the books which would have triggered reappraisal and the legislature has moved that date up each time. Unless the legislative body stands behind the law, it doesn't do any good, and he doesn't think one can fault the administrative branch for this.

The chairman suggested coming back with language under Section 4 to make it clear that the Board of Tax Appeals will have a mandate to perform the statutory requirements of the bill.

Don Hayward continued explaining the balloon copy of HB 2155.

The chairman commented there were only two policy areas to resolve in order to get this bill introduced - the decision on a centralized computer system and compliance with the plan of reappraisal and compliance with the maintenance of the program. He encouraged the subcommittee to meet as quickly as possible in order to get the bill introduced and then to begin consideration of classification.

The chairman adjourned the meeting at 11:35 a.m. The committee will meet February 4, 11 a.m.

