

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Chairman Paul "Bud" Burke at
Chairperson

11:00 a.m. ~~pm~~ on MARCH 22, 1983 in room 526-S of the Capitol.

All members were present except: Senator Angell (excused)

Committee staff present: Wayne Morris, Research Department
Tom Severn, Research Department
Don Hayward, Revisor's Office

Conferees appearing before the committee:

Ernie Mosher, League of Kansas Municipalities
Paul Fleener, Kansas Farm Bureau
Dee Likes, Kansas Livestock Association
Gary Smith, President, Kansas County Appraisers Association

A hearing was held on SB 410 which allows a city or county to repeal the local retailers' sales tax by its own ordinance instead of by election only. Ernie Mosher told the committee he believed this bill was drafted because of a situation in Oskaloosa. Present law requires an election to impose or repeal any local sales tax. He said he thinks it is appropriate for the city to repeal the city sales tax but doesn't think it is appropriate for the county to repeal a countywide sales tax since many cities initiated such taxes and cities receive a share of the countywide tax.

Senator Kerr moved and Senator Mulich seconded a motion to amend SB 410 on page 2, in line 79, by striking all after "tax" and in line 80 by striking all before the period. The motion passed.

Senator Allen moved and Senator Thiessen seconded a motion to report SB 410 as amended favorable for passage. The motion carried.

The committee held a hearing on Substitute HB 2017. Ernie Mosher said this bill attempts to deal with a problem that occurred as a result of the exemption on farm machinery and business aircraft and authorizes the recomputation of bonded debt limitations to offset the loss in property valuations. The bill provides that in 1983 and thereafter, the county clerk shall add the taxable value of motor vehicles for the prior year as well as the value of exempt farm machinery and business aircraft.

Senator Hayden moved and Senator Montgomery seconded a motion to report Sub HB 2017 favorable for passage. The motion passed.

The committee held a hearing on HB 2018 which exempts owners of property, except property whose exemption is limited to a specified period of years, from the requirement that they file an annual claim for renewal of their property tax exemption.

Paul Fleener, KFB, spoke in support of the bill, saying they believe farm machinery and equipment should be one of the properties for which owners are not required to file for the exemption granted by the legislature.

Dee Likes, KLA, said they too support this bill. He doesn't think it is necessary to annually claim the farm machinery exemption.

Gary Smith, KCAA, said they don't take a stand either way on this bill but there is some concern on the part of those counties with large populations who feel they might experience loss of control or knowledge of who or what is exempt. (Attachment #1)

Senator Thiessen moved and Senator Hayden seconded a motion to report HB 2018 favorable for passage.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,
room 526-S, Statehouse, at 11:00 a.m./~~p.m.~~ on MARCH 22, 1983.

Senator Johnston expressed concern about not filing in the other categories, farm machinery not withstanding.

The motion passed with Senator Johnston voting "no".

Wayne Morris reported to the committee that they should have the state computer summary update on the proposal to amend the classification resolution to exempt personal property by Wednesday afternoon. The chairman said the committee will meet on adjournment of the session if the information is available then. The chairman adjourned the meeting at 11:40 a.m. The committee will meet at 11:00 a.m. on March 23.

ASSESSMENT AND TAXATION

OBSERVERS
(PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
MARCH 22	Amy McHenry	3011 W. 84th Pl. Leawood	
	Jessica Peck	8303 Highland Drive Leawood	
	Dee Lusk	Topeka	ICLA
	Paul E. Fleener	Manhattan	Ks. Farm Purchase
	ROBERT E. KLINE	RR HAVANA.	SELF
	LORI S. THOMPSON	R. 1 HAVANA	self
	Lee D. Mills	Rt. 1 Sedan	self
	Jenni Junison	Rt 1 Moline	Self
	BRIAN KLINE	Rt 1 Havana Ks.	self
	Shelia Mills	Rt. 1 Sedan, Ks.	Self
	Chip Wheelon	Topeka	Legis. Policy Group
	Don Gordon	LAWRENCE	KANSAS CITY APP. ASSN.
	GARY SMITH	Topeka	KCAA.
	Bon Naches	TOPEKA	KACI
	Bill Abbott	WICHITA	BOEING
	Melva Hatfield	White water	city
	Tom Whitaker	Topeka	KANSAS MOTOR CARRIERS ASSOCIATION
	MARK AUSON	OVERLAND PARK	JOHNSON COUNTY BOCC
	Jack McColothlin	Pittsburg	UTU
	Lois Dodge	Olsberg, Ks	U.F.W.
	Harry D. Druw	H.C.K.C.	
	Harold Lubin	K.C.C.	
	French L. Key	Jurong, Ks	Bd of Educ.
	Deul Swat	Plenum, Mo.	
	Mike Paul	Hutchinson	FNEA
	Yathrup, Y.	Pratt	Self
	Maria Bishop	Pratt	Self

KANSAS COUNTY APPRAISERS ASSOCIATION

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Lakin, Kansas 67860

March 21, 1983

Senator Bud Burke, Chairman
Members Senate Assessment and Taxation Committee

Dear Members,

Ann Eslick, the President of the Kansas County Appraisers Association in 1982, requested from her fellow Appraisers an opinion concerning repeal of 79-210 and the change in 79-213 of the Kansas Statutes. The response was less than overwhelming, therefore she reported to the inteam committee that a consensus could not be reached by the Association.

Some concern remains with counties with large populations who feel this change will void their control or knowledge of who or what is exempt.

The Association stands ready to aid this committee at all times.

Sincerely,

Gary M. Smith, ASA CKA
KCAA President

GMS/gc

Professional
Designation



Certified
Kansas Appraiser

Affiliation



International Association
of Assessing Officers

Affiliation



Kansas
Official Council

Affiliation



North Central
Regional Association
of Assessing Officers

Atch. 1