

Approved 3/1/89
Date

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION

The meeting was called to order by Chairman Don E. Crumbaker at
Chairperson

3:30 ~~a.m.~~/p.m. on January 24, 1989 in room 519-S of the Capitol.

All members were present except:

Representative David Miller, Excused

Representative Bill Reardon, Excused

Committee staff present:

Avis Swartzman, Revisor of Statutes' Office

Ben Barrett, Legislative Research

Thelma Canaday, Secretary to the Committee

Conferees appearing before the committee:

Mr. Terry Hamblin, Director of Property Valuation, Department of Revenue

The meeting was called to order by Chairman Crumbaker.

The chair introduced Mr. Terry Hamblin and asked him to give the committee a reappraisal update. Mr. Hamblin said the mapping phase is pretty much completed and right now the emphasis is on statistical analysis. Using a chart (Attachment 1) Mr. Hamblin explained the individual county schedules and pointed out nine counties have certified all or partial completion.

Mr. Hamblin shared that much time is being spent on public awareness. A brochure has been prepared and a slide presentation is available to educate the public on what is being done. Mr. Hamblin emphasized the key factor is determining if the value is right. If the value is not right early appeal should be made.

Mr. Hamblin stated he hoped to be able to give figures to the Education Committee by March 1 when 95 percent of counties should have completed the reappraisal process.

A time of questions and discussion followed Mr. Hamblin's presentation.

The meeting was adjourned by Chairman Crumbaker at 4:11 p.m.

The next scheduled meeting will be February 1, 1989 in Room 519-S.

HOUSE EDUCATION COMMITTEE
REAPPRAISAL UPDATE
JANUARY 24, 1989

I. Reappraisal Milestones

- A. Following are the dates by which we expect the remaining major phases of reappraisal will be completed.

3/1/89 Final Value Review/Mailing Change of Value Notices
for All Counties - Complete
PVD Certification of Completion - Complete

4/1/89 Informal Hearings - Complete

4/15/89 Post Values to AA/Value Certification to County Clerk

5/15/89 Hearing Panels - Complete

6/15/89 County BOE - Complete

7/1/89 County Assessed Value Abstracts to PVD Director

11/15/89 County Updated Assessed Value & Tax Abstracts to PVD
Director

12/1/89 Informal Hearings for 1989 Tax Bills Paid Under Protest

- B. As long as counties meet the statutory deadline of March 1, they may mail change of value notices anytime. Smaller counties will have no problems delaying their mailing until mid-February. For large counties, we recommend phased mailings of several batches so that they are not inundated with all phone calls and hearings at the same time.

- C. See chart for individual county schedules. 9 counties have certified all or partial (e.g. all residential parcels) completion: Cowley, Wyandotte, McPherson, Johnson, Sedgwick, Kearny, Haskell, Meade & Grant. CW, WY, MP, JO, & SG have mailed notices.

- D. We still expect that a few counties will not finish by March 1 but at this time we do not know who or how many. We do anticipate that all will finish and distribute tax bills based on the new amounts.

II. Status

- A. As we near the completion date of reappraisal, many major phases that we have concentrated on for a long time are winding down.

1. Mapping and data collection are both virtually finished.

*Attachment 1
House Education 1/24/89*

2. Use value data has been released to counties for individual application. PVD-appraised feedlot valuations are being distributed now.
3. CAMA: Release 5, the Hearing Tracking Module is being installed.

B. Emphasis is now on statistical analysis, final review, hearings, and maintenance.

C. Public Relations - Revolving around hearings and appeals

1. Wichita Eagle-Beacon Tabloid of Dec. 18th reached their Sunday circulation of 195,000. Counties have purchased approximately 180,000 additional copies to distribute to their taxpayers.
2. Hearings & Appeals Brochure

III. Hearings and Appeals - House Bill 2702 was signed by the Governor on 4/19/88.

1. Levels of Appeals - Each step in the county's procedure must be followed.
 - a. Informal - Appraiser
 - b. Formal - Hearing officers, panels and BOE.
2. Payment under protest - informal meeting with county appraiser required before going to SBOTA.
3. The Hearing Tracking Module for KSCAMA automates most of the report/correspondence generation. A number of forms have been developed for uniform use, including Change of Value Notice and Hearing Officer/Panel and BOE Appeal Forms.

IV. County Ratings

The rating system is no longer used. As March 1 approaches, our options for dealing with counties experiencing severe problems have become extremely limited. Therefore, we are working with and monitoring every project very closely.

V. Data Availability for School Finance - See Chart

VI. Questions

a-1-2
1/24/89

Informal Hearings Statewide

(See back page for letter codes.)

Reg/ Co#	County	Appr	FY 89	JAN	JAN	JAN	JAN	JAN/FEB	FEB	FEB	FEB	FEB/MAR	MAR	MAR	MAR	MAR/APR
Dist	Name	Cont	Parcel	2 - 7	9 -14	16-21	23-28	30- 4	6-11	13-18	20-25	27- 4	6-11	13-18	20-25	27- 1
A-5	001	Allen	* CARDW	10165								MD	D_DE	D_DE	D_DE	D_DE
A-5	002	Anderson	* CARDW	6813								MD	DDDE	DDDE	DDDE	DDDE
A-2	003	Atchison	* SOONR	8939					M	EDED_D	EDED_D	EDED_D	EDED_D	EDED_D	EDED_D	EDED_D
D-2	004	Barber	* C-L-T	6341			T	M	M	MDD	DDDD	DDDD	DDDD	DD		
B-4	005	Barton	** C-L-T	16748				C	M		DDDEED	DEE				
C-1	006	Bourbon	* C-L-T	11395				M		DDMEED	DDDEED	DDMEE	DDDEED	DDDEED	DDDEED	DDDEED
A-2	007	Brown	* CK&E	8245					M	DDD	DDDD	DD				
C-3	008	Butler	* C-L-T	26289						M	DDMEED	DMEED	DDDEE	DDDEE	DDDEE	DDDEED
C-3	009	Chase	* INHSE	4007		M		M	MED	DD_ED	DD_ED	DD_ED	DD_ED	DD_ED	DD_ED	DD_ED
D-1	010	Chautauqua	* INHSE	5123			C	M	DDDD	DDDD	DDDD					
C-1	011	Cherokee	* C-L-T	15000				M		DEED	DDDEED	DDMEE	DDDEED	DDDEED	DDDEED	DDDEED
B-3	012	Cheyenne	* CK&E	4626					C	M		DDD	DDDD	DDDD	DDDD	DDDD
D-2	013	Clark	* INHSE	3887	T			M	M	DDDEM	DDDEM	DDDED	DDDED	DDDED	DDDED	DDDED
A-3	014	Clay	* INHSE	7072									M		DEEEE	EEEEEE
B-1	015	Cloud	* SOONR	8975			C	M	DEDE_D	MEDE_D	DEDE_D	DE				
A-5	016	Coffey	* INHSE	7648				M	DDDED	DDE_DD	DDE_DD	D_EDDD	D_EDDD	D_EDDD	D_EDDD	D_EDDD
D-2	017	Comanche	* CK&E	3218						T	MDE	DED	DED	DED	DED	DED
C-4	018	Cowley	* INHSE	20750	CR	DEMD	DEMDD	DEMDD	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD
C-1	019	Crawford	* C-L-T	22063					M	M	M	DDDD	DDDD	DDDD	DDDD	DDDD
B-2	020	Decatur	* CK&E	4978							C	M	DD	DDDD	DDDD	DDDD
A-3	021	Dickinson	* SOONR	12443							MDD	DDDD	DDDD	DDDD	DDDD	DDDD
A-2	022	Doniphan	* CARDW	6802							M	M	MEDD	DDDED	DDDED	DDDED
A-4	023	Douglas	* INHSE	26505				M	DM	DEDEM	DEDEM	DEDED	DEDED	DEDED	DEDED	DEDED
D-2	024	Edwards	* CK&E	4346							DDE	DDE	DDE	DDE	DDE	DDE
C-3	025	Elk	* INHSE	4531				M	M	DED_D	DMEDD	DED	DED	DED_D	DD	
B-4	026	Ellis	* C-L-T	13767						C	M	DDDEED	DDMEE	DDDEED	DDDEED	DDDEED
B-5	027	Ellsworth	* CK&E	5950						C		M	DDDED	DDDED	DDDED	DDDED
D-1	028	Finney	* CK&E	13436							M	MD	DEEEM	DEEME	DEEE	DEEE
D-2	029	Ford	* INHSE	15000				MMD	EEEMDD	EEEMDD	EEEM_D	EEEE	EEEE	EEEE	EEEE	EEEE_D
A-4	030	Franklin	* INHSE	11350							M	DDD	DDDD	DDDD	DDDD	DDDD
C-3	031	Geary	* SOONR	9746							C	M	DDDD	DDDD	DDDD	DDDD
B-3	032	Gove	* C-L-T	4540							C	M		DD	DDDED	DD
B-2	033	Graham	* C-L-T	5148							C		M	DEMDD	DEDD	DEDD
D-3	034	Grant	* LANDM	4149							T	C	M	DDDED	DDDED	DDDED
D-1	035	Gray	* C-L-T	4705												
D-1	036	Greeley	* LANDM	3141								M		DDDED	DDDED	DDDED
C-3	037	Greenwood	* INHSE	8397							M	M	DDE_D	DMEED	DMEED	DDEED
D-3	038	Hamilton	* LANDM	4035									T	M	DDDED	DD
D-4	039	Harper	* C-L-T	7010							M		DDDEED	DDDEED	DDMEE	DDDEED
D-4	040	Harvey	* C-L-T	14808							M	DDDED	DDDED	DDDED	DDDED	DDDED
D-3	041	Haskell	* LANDM	2955	T	C	M	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD
D-1	042	Hodgeman	* CK&E	3346								MDD	DED	DED	DED	DED
A-2	043	Jackson	* MWEST	7737							M	EEE	EEEE	EEEE	EEEE	EEEE
A-2	044	Jefferson	* MWEST	13704									M	DEDED	DEDED	DEDED
B-1	045	Jewell	* PEARS	6985								C	M	DEED	DEED_D	
A-1	046	Johnson	* INHSE	124000	CR		M	MDEDE	MDEDE	MDEED	MDEED	MDEED	MDEED	MDEED	DEED	DEED
D-1	047	Kearny	* LANDM	3677	T	C	M	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD
D-4	048	Kingsman	* C-L-T	7115							M	DDDE	DDDE	DDDE	DDMED	DDDED

A-1-3
1/24/89

Informal Hearings Statewide

(See back page for letter codes.)

Reg/ Dist	Co#	County Name	Appr Cont	FY 89 Parcel	JAN 2 - 7	JAN 9 -14	JAN 16-21	JAN 23-28	JAN/FEB 30- 4	FEB 6-11	FEB 13-18	FEB 20-25	FEB/MAR 27- 4	MAR 6-11	MAR 13-18	MAR 20-25	MAR/APR 27- 1
D-2	049	Kiowa	* CK&E	3952			T				MDE	DDE	DDE	DDE	DDE	DDE	DDE
C-2	050	Labette	* C-L-T	15040						M	DME	DDEE_D	DDMEE	DDEED	DDEED	DDEED	DDEE_D
D-1	051	Lane	* LANDM	3444		T		M		DEDDD	DEDDD	D					
A-2	052	Leavenworth	* SOONR	20658					M	DEEDDD	MDEEDD	MDEEDD	DDEEDD	DDEEDD	DDEEDD	DDEEDD	
B-5	053	Lincoln	* PEARS	4862			CH	DD		DDDDD							
C-1	054	Linn	* C-L-T	18799				M	M	DDED	DDED	DDED	DDED	DDED	DDED	DDED	
B-3	055	Logan	* C-L-T	4671						C	M	DDD	DDMED	DDDDDE	DDDDDE	DDDDDE	DD_DED
A-5	056	Lyon	* INHSE	16421				M	DDDDDD	DDDDDD	DDDDDD	DDDDDD	DDDDDD	DDDDDD	DDDDDD	D	
C-3	057	Marion	* INHSE	11408				M	EMED	DDEEMD	DEEDDD	DEEDDD	DEE				
C-3	058	Marshall	* CK&E	9850					M	DDDDD	DDDDD						
B-5	059	McPherson	* SOONR	15600	CA	M		MDEE	MDEE	DDEE	MEDED	DEDED	DEDED	DEDED	DEDE	DEDE	DEDE
D-3	060	Meade	* CK&E	4919		CA		M	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD
A-4	061	Miami	* C-L-T	12078						M			DDMEE	DDDEE	DDDEE	DDDEE	DDEE_D
B-1	062	Mitchell	* SOONR	6848						C	M	DDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD
C-2	063	Montgomery	* C-L-T	22269						M	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD
C-3	064	Morris	* INHSE	6008					M	M		DD	DDDD	DDDD	DDDD	DDDD	DDDD
D-3	065	Morton	* LANDM	4317			T			M		DEDD	DDEDDD	DDD			
A-3	066	Nemaha	* CK&E	7884								M	DDDD	DDDD	DDDD	DDDD	DDDD
C-2	067	Neosho	* C-L-T	11029					MDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD
B-4	068	Ness	* SLAPP	5632				C		M	ADEDDF		ADEDDF				
B-2	069	Norton	* C-L-T	5876						C	M		DDDD	DDDD	DDDD	DDDD	DDDD
A-5	070	Osage	* MWEST	10850						M			EDD	DDED	DDED	DDED	DEDD
B-1	071	Osborne	* INHSE	6230								C	M	DDDD	DDDD	DD_DD	DD_DD
B-5	072	Ottawa	* SOONR	5960							C	M		DD_DD	DD_DD	DD_DD	DD_DD
B-4	073	Pawnee	* CK&E	6022					C		M	DDE	DDE	DDE	DD	DDE	DDE
B-2	074	Phillips	* C-L-T	7147							C	M				DDEED	DDEED
A-3	075	Pottawatom	* CK&E	10980								M	DDDDD	DDDDD			
D-2	076	Pratt	* CARDM	7611		T			M	M		DDMEE	DDDE	DDDE			
B-3	077	Rawlins	* CK&E	4859						C	M	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD
D-4	078	Reno	* C-L-T	39910			T			M	DDMEE	DDMEE	DDDEE	DDDEE	DDDEE	DDDEE	DDDEE_D
B-1	079	Republic	* PEARS	7156				C		M		DDEDD	D				
B-5	080	Rice	* CK&E	9147							C	M	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD
C-3	081	Riley	* CK&E	18553								M	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD
B-2	082	Rooks	* PEARS	6492					C	M	DDDD	DDE_D	DDDE_D	DDED	DDED	DDED	DDEE_D
B-4	083	Rush	* C-L-T	5423						C	M	DDEED	DDMEE	DDEED	DDEED	DDEED	DDEE_D
B-4	084	Russell	* CK&E	7775							C	M	DDDD	DDDD	DDDD	DDDD	DDDD
B-5	085	Saline	* C-L-T	22675						CR		DEEED	DDMEED	DDEEED	DDEEED	DDEEED	DDEEED
D-1	086	Scott	* C-L-T	4518								DEME	DEME	DEE	DEE	DEE	DEE_D
D-4	087	Sedgwick	* SAS&S	150000	CA			M	DDEMD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD
D-3	088	Seward	* CK&E	9310				T	MEED	EEEE_D	MEEE_D	EEEE_D	MEME_D	EEEE_D	EEEE_D	EEEE_D	EEEE_D
A-4	089	Shawnee	* C-L-T	64500					M	DEEDD	DEEMD	DEEED	DEMED	DEEED	DEED_D	DEED_D	DEE_DD
B-2	090	Sheridan	* CK&E	3904						C	M		DD	DD	DD	DD	DD
B-3	091	Sherman	* CK&E	6000							C	M	DD	MDD	DDDD	DDDD	DDDD
B-1	092	Smith	* CK&E	6902					C	M		DEEED	DEEED	DEEED	DEE	DEE	DEE
D-2	093	Stafford	* CK&E	5837				T			MDE	DDE	DDE	DDE	DDE	DDE	DDE
D-3	094	Stanton	* LANDM	2914		T						M			DD	DD	DD
D-3	095	Stevens	* LANDM	4218			T					M				DD	DEDDDD
-4	096	Sumner	* C-L-T	16441							M	DEEMD	DEMED	DEEED	DEEMD	DEED_D	DEED_D

A-1-4
1/23/89

Informal Hearings Statewide

(See back page for letter codes.)

Reg/ Co= County	Appr	FY 89	JAN	JAN	JAN	JAN	JAN/FEB	FEB	FEB	FEB	FEB/MAR	MAR	MAR	MAR	MAR/APR	
Dist Name	Cont	Parcel	2 - 7	9 -14	16-21	23-28	30- 4	6-11	13-18	20-25	27- 4	6-11	13-18	20-25	27- 1	
B-3 097 Thomas	* CK&E	7515									M	M	DDDD	DDDD	DDDD	DDDD
B-2 098 Trego	* C-L-T	4468						M		DDDD	DDDD	DDDD	DDDD	DDDD	DDDD	DDDD
A-4 099 Wabaunsee	* MWEST	6250					M	DDDD	DDME	DDDE_D	DDDE_D	DDDE_D	DDDE_D	DDDE_D	DDDE_D	DDDE_D
B-3 100 Wallace	* C-L-T	2707						C	M	DD	DDDD	DDDD	DDDE	DDDE	DDDE	DDDE
A-3 101 Washington	* CK&E	7730						M		DDDD	DDDD	DDDD	DDDD	DDDD	DDDD	DDDD
D-1 102 Wichita	* C-L-T	3163			T		DEED	DDEED	DDEED	DDEED	DDEED	DDEED	DDEED	DDEED	DDEED	DDEED
C-2 103 Wilson	* CK&E	10253					M_DEED	MDEED	MEEDD	MEEDD	MEEDD	MEEDD	MEEDD	MEEDD	MEEDD	MEEDD
A-5 104 Woodson	* CARDW	4910								M	DD	DD	DD	DD	DD	DD
A-4 105 Hyandotte	* INHSE	67348			M	MDEEDD	MDEEDD	DDDEDD	DDDEDD	DDDEDD	DDDEDD	DDDEDD	DDDEDD	DDDEDD	DDDEDD	DDDEDD
** Total ***																

1328853

Codes Used on the Calendar

- T - Training date for County to be trained for the Hearing Tracking Module
- C - Certification date that county was complete
 - CA - Certification of all types of property.
 - CR - Certification of Residential property
- M - Mailing date for Change of Value Notices
- D - Hearings to be held during normal Daytime work hours
- E - Hearings to be held during Afternoon & Evening hours

THESE DATES ARE SUBJECT TO CHANGE DAILY.

01-1-5
1/24/89

A-1-6
1/24/89

ESTIMATED DATES OF
REAPPRAISAL REAL PROPERTY VALUES*

1/10/89

<u>Type of Value Report</u>	<u>Source</u>	<u>Approx Date Available</u>	<u>% of Counties</u>	<u>Comments</u>	<u>Format</u>	<u>Area</u>
CVN (Market/Assessed)	Appr	2/1/89	50%**	Unadjusted for informal hearings	Tape (T)/Disk (D)	Parcel ID/ Unit/ District
CVN (Market/Assessed)	Appr	3/1/89	95%	Unadjusted for informal hearings	T/D	Parcel ID
Appraiser's Final Market	Appr	4/25/89	90%	Reflect most Informal Changes	Appraiser Roll - P/T/D	Parcel ID
Prelim Appraisal/ Assessment Roll	Clerk	5/1/89	95%	Classified totals No BOE changes	Preliminary Abstract - P	Unit
Interim Appraisal/ Assessment Roll	Clerk	7/15/89	95%	Abstract must be filed with PVD Director 7/1 All BOE changes by 6/15 No SBTA changes	Abstract - P/T/D	Unit/ District
Final Assessment Roll	Clerk	9/1/89	95%	All BOE changes Some SBTA changes Clerical errors corrected	Abstract - P/T/D	Unit/ District
Tax Roll/ Tax Notices	Treas	12/15/89	100%	All changes except some SBTA and court appeals	Roll - P/T/D	Unit/ District

* These reports will not include personal property.

** Number does not reflect phased CVN counties.