

Keith Roe

Approved 1-13-89 Date

MINUTES OF THE House COMMITTEE ON Taxation

The meeting was called to order by Representative Keith Roe at
Chairperson

9:00 a.m. ~~pm~~ on January 12, 1989 in room 519-S of the Capitol.

All members were present except:
Representative Snowbarger
Representative Spaniol
Representative Vancrum

Committee staff present:
Tom Severn, Research
Chris Courtwright, Research
Don Hayward, Revisor's Office
Lenore Olson, Committee Secretary

Conferees appearing before the committee:
Ed Rolfs, Secretary of Revenue
Terry Hamblin, Director of PVD

Secretary Ed Rolfs presented a reappraisal update of valuations and stated that there is an effort to put systems in place for fair valuation.

Terry Hamblin presented a general update of the reappraisal process and reviewed critical dates (Attachment 1). He stated that he is pleased that 95% of the counties will be done with reappraisal by March 1st, and the rest of the counties should be done shortly thereafter. There are no counties that cause him undue concern, and mapping and data collection are nearly completed.

Director Hamblin reviewed the chart for statewide informal hearings (Attachment 2). He reviewed the chart of county mill levies on page 5 of the Property Owner's Guide to Reappraisal and Classification published by the Wichita Eagle-Beacon on December 18, 1988. (Attachment 3).

Chairman Roe expressed his concern with the Jewell County mill rates, and distributed a sheet showing assessed valuation figures for several properties in that county for 1988 and 1989 (Attachment 4).

Director Hamblin stated that he had no explanation for the high Jewell County mill rates, but feels that they should be reviewed again.

Director Hamblin reviewed a chart showing the Estimated Dates of Reappraisal Real Property Values (Attachment 5). He reviewed the appeal process (Attachment 6), the Appeal to the County Hearing Officer/Panel (Attachment 7), the Appeal to the County Board of Equalization (Attachment 8), and a sample Change of Value Notice for tax year 1989 (Attachment 9).

The meeting adjourned

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.

HOUSE TAX COMMITTEE
REAPPRAISAL UPDATE
JANUARY 12, 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. 4 counties have certified all or partial (e.g. all residential parcels) completion.

- 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.

1-12-89
Attachment 1

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 - Being printed now. You have a preview copy.

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

Informal Hearings Statewide

Reg/ Dist	Co# Name	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-1	051	Lane	* LANDM	3444		T		M		DEDDD	DEDDD	D					
A-2	052	Leavenworth	* SOONR	20658				M	M_DED	MDEDDD	MDEDDD	MDEDDD	DDEDDD	DDEDDD	DDEDDD	DDEDDD	
B-5	053	Lincoln	* PEARS	4862			MDDDD	DDDDD	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					M	DDDE	DDDE	DDME_D	DDMED	DDDE	DDDE	DDDE	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	DEDEDD	DEDEDD	DEE				
A-3	058	Marshall	* CK&E	9850					M	DDDDD	DDDDD						
B-5	059	McPherson	* SOONR	15600	CA	M	DMEED	MDEE	MDDEE	DDEE	MEDED	DEDED	DEDED	DEDED	DEDE	DEDE	DEDE
D-3	060	Meade	* CK&E	4919			M	EDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD	DDEDD
A-4	061	Miami	* C-L-T	12078					M	DDE	DDEE	DDDEE	DDDEE	DDDEE	DDDEE	DDDEE	DDEE_D
J-1	062	Mitchell	* SOONR	6848					MDD	DDDDD	DDDDD	DDDDD	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
D-3	065	Morton	* LANDM	4317				T		M			DEDD	DDEDDD	DDD		
A-3	066	Nemaha	* CK&E	7884				M	DDD	DDDDD	DD						
C-2	067	Neosho	* C-L-T	11029					MDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD
B-4	068	Ness	* SLAPP	5632					M			AEEDDF		AEEDDF			
B-2	069	Norton	* C-L-T	5876			M	M	M		DDMED	DDDED	DDDE	DDDE	DDDE	DDDE	DDDE
A-5	070	Osage	* MWEST	10850					M		M		EDD	DDED	DDED	DDED	DEDD
B-1	071	Osborne	* INHSE	6230			M		M		M		HEEE	EE_EEE	EEEE	EE_EEE	EE_EEE
B-5	072	Ottawa	* SOONR	5960						M	DDM	DD_EM	DD_DD	DD_DD	DD_DD	DD_DD	DD_DD
B-4	073	Pawnee	* CK&E	6022							MDE	DDE	DDE	DDE	WDD	DDE	DDE
B-2	074	Phillips	* C-L-T	7147						M	DEED	DDEED	DDMED	DDEED	DDEED	DDEED	DDEE_D
A-3	075	Pottawatomie	* CK&E	10980							M	DDDDD	DDDDD				
D-2	076	Pratt	* CARDM	7611		T			M	M	M	DDME	DDDE	DDDE			
B-3	077	Rawlins	* CK&E	4859							M		M	MDDD	DDDDD	DDDDD	DDDDD
D-4	078	Reo	* C-L-T	39910							MDEE	MDDEE	MDDEE	DMDEE	DMDEE	MDDEE	DDEE_D
B-1	079	Republic	* PEARS	7156						M	DDEDD	DDEDD					
B-5	080	Rice	* CK&E	9147							M	MDD	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD
A-3	081	Riley	* CK&E	18553								M	DDDDD	DDDDD	DDDDD	DDDDD	DDDDD
B-2	082	Rooks	* PEARS	6492			M	M_D	MDED	DDE_D	DDE_D	MDDE_D	DDED	DDED	DDED	DDED	D
B-4	083	Rush	* C-L-T	5423							M	DDEED	DDMEE	DDEED	DDEED	DDEE_D	DDEE_D
B-4	084	Russell	* CK&E	7775				M	DEDMDD	MBEDDD	DDED_D	DDED	DDED				
B-5	085	Saline	* C-L-T	22675							M	DDEED	DDMEED	DDEED	DDEED	DDEED	DDEED
D-1	086	Scott	* C-L-T	4518							M	DEME	DEME	DEE	DEE	DEE	DEE_D
D-4	087	Sedgwick	* SAS&S	150000	CA	M	M		DDED	DDED	DDED	DDED	DDED	DDED	DDED	DDED	DDED
D-3	088	Seward	* CK&E	9310					T	MEED	EEEE_D	EEEE_D	EEEE_D	EEEE_D	EEEE_D	EEEE_D	EEEE_D
A-4	089	Shawnee	* C-L-T	64500						M	DEED	DEMED	DEED	DEED	DEED	DEED	DEE_DD
B-2	090	Sheridan	* CK&E	3904							M	DDED	DDED	DDED	DDED	DDED	DDED
B-3	091	Sherman	* CK&E	6000								M	DDD	DDDDD	DDDDD	DDDDD	DDDDD
B-1	092	Smith	* CK&E	6902					M	M	EED	EEED	DEED	DEE	DEE	DEE	DEE
D-2	093	Stafford	* CK&E	5837				T			MDF	DDE	DDE	DDE	DDE	DDE	DDE
D-3	094	Stanton	* LANDM	2914		T						M		DD	DDEDDD	DD	
D-3	095	Stevens	* LANDM	4218			T					M				DDD	DEDDD
D-4	096	Sumner	* C-L-T	16441							M	DEEMD	DEMED	DEED	DEMDD	DEED_D	DEED_D
B-3	097	Thomas	* CK&E	7515								M	DDDD	DDDDD	DDDDD	DDDDD	DDDDD
B-2	098	Trego	* C-L-T	4468					M	DDED	DDED	DDED	DDMD	DDED	DDED	DDED	DDED
A-4	099	Wabaunsee	* MWEST	6250						M_DDE	DDED	DDME	DDDE_D	DDDE_D	DDDE	DDDE	DDDE
B-3	100	Wallace	* C-L-T	2707					M				MDED	DDDE	DDDE	DDDE	DDDE_D

Handwritten initials

Informal Hearings Statewide

B
2

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-3	101 Washington	* CK&E	7730			M	M	D	DDDD	DDDD	DDDD	DDDD	DDDD	DD		
D-1	102 Wichita	* C-L-T	3163			T_M		DEED	DDEED	DDEED	DDEED	DDE				
C-2	103 Wilson	* CK&E	10253			M	M	M_DEED	MDEED	MEED	MEED	DMEED	DDEED	DDEED	DDEED	DDEED
A-5	104 Woodson	* CARDW	4910						M_D	D	M_DD	DD	D	D	D	D
A-4	105 Wyandotte	* INHSE	67348			M	MDEED	MDDED	DDDED	DDEDD	DEDD	DEDD	DEDD	DEDD	DEDD	DEDD
*** Total ***																

1328853

Estimated 1989 Mill Levies

These are estimates of 1989 mill levies for every county in Kansas. They are based on average countywide budgets for each county and include a factor to represent the expected increase or decrease in each county's assessed valuation after reappraisal.

They were calculated by the Property Valuation Division of the Kansas Department of Revenue using numbers from the Department of Education and a California consultant hired by the Kansas chapter of the National Education Association. State officials feel these are the most accurate estimates avail-

able of 1989 mill levies. However, they are ESTIMATES and some could have a MARGIN OF ERROR OF PLUS OR MINUS 20 PERCENT. If you wish to use them to estimate your 1989 tax bill, figure out your tax bill using the worksheet. Then, add 20 percent to the total and subtract 20 percent from the total. Those two numbers should give you the range of your 1989 tax bill.

Urban mill rates reflect an extra level of government, because residents must pay for city services, such as sewers, curbs, traffic lights, and in larger cities, some social services.

COUNTY	URBAN	RURAL	COUNTY	URBAN	RURAL
Allen	115.97	104.80	Lincoln	165.44	152.73
Anderson	118.90	113.31	Linn	95.17	61.70
Atchison	155.27	79.82	Logan	144.94	103.26
Barber	94.14	104.08	Lyon	138.15	116.59
Barton	118.25	117.29	Marion	119.47	123.80
Bourbon	154.52	139.08	Marshall	152.48	135.18
Brown	134.58	119.24	McPherson	105.49	96.08
Butler	118.23	103.81	Meade	101.13	64.22
Chase	132.87	122.30	Miami	133.92	83.84
Chautauqua	119.85	92.61	Mitchell	131.33	114.26
Cherokee	120.76	105.39	Montgomery	135.88	111.39
Cheyenne	139.23	110.07	Morris	108.94	120.80
Clark	119.33	88.65	Morton	67.59	62.90
Clay	123.60	127.76	Nemaha	99.33	110.00
Cloud	203.92	145.62	Neosho	168.69	136.19
Coffey	87.39	41.76	Ness	143.88	121.07
Comanche	148.73	109.11	Norton	174.38	132.32
Cowley	130.82	127.91	Osage	118.63	121.43
Crawford	126.66	104.12	Osborne	208.58	145.67
Decatur	93.87	107.77	Ottawa	102.23	155.80
Dickinson	81.76	114.58	Pawnee	134.78	132.79
Doniphan	158.91	64.28	Phillips	149.00	130.01
Douglas	92.58	67.03	Pottawatomie	81.82	56.54
Edwards	140.93	110.67	Pratt	142.94	122.18
Elk	228.33	151.78	Rawlins	111.91	134.56
Ellis	92.28	106.54	Reno	120.55	142.97
Ellsworth	119.48	53.28	Republic	223.44	134.96
Finney	106.31	76.66	Rice	136.25	112.40
Ford	110.26	138.76	Riley	96.19	94.81
Franklin	116.67	94.42	Rooks	114.40	99.62
Geary	86.21	90.16	Rush	176.71	123.27
Gove	114.21	116.67	Russell	138.43	111.29
Graham	119.57	125.38	Saline	93.19	36.49
Grant	69.11	46.48	Scott	118.50	79.54
Gray	118.00	118.88	Sedgwick	79.23	125.16
Greeley	131.19	88.54	Seward	101.72	63.62
Greenwood	176.90	147.64	Shawnee	124.67	94.48
Hamilton	113.00	97.45	Sheridan	167.58	119.38
Harper	156.10	126.60	Sherman	112.28	134.55
Harvey	128.92	120.09	Smith	181.12	121.21
Haskell	76.07	56.82	Stafford	171.98	90.09
Hodgeman	179.35	154.66	Stanton	78.44	73.87
Jackson	144.18	123.83	Stevens	70.28	38.53
Jefferson	91.50	96.19	Sumner	123.06	138.99
Jewell	245.06	165.19	Thomas	131.76	134.86
Johnson	75.74	81.79	Trego	178.08	109.56
Kearny	55.42	40.63	Wabaunsee	102.64	125.71
Kingman	135.69	109.74	Wallace	135.91	111.77
Kiowa	124.20	86.68	Washington	158.60	157.71
Labette	145.91	114.68	Wichita	159.46	102.23
Lane	127.39	103.46	Wilson	134.31	130.48
Leavenworth	106.09	76.51	Woodson	209.66	120.57
			Wyandotte	129.59	96.19

* URBAN denotes incorporated; RURAL unincorporated

ASSESSED VALUATION

1988		1989
Roe House (1975)	\$5,275	\$5,388
240 acres tillable no imp.	\$5,616	\$10,560
Harris House (1925)	\$2,400	\$4,008
Grass and tillable, 320 acres	\$7360	\$8,940
State Exchange Bank		
	\$23,505	\$40,400

1-12-89
Attachment #4

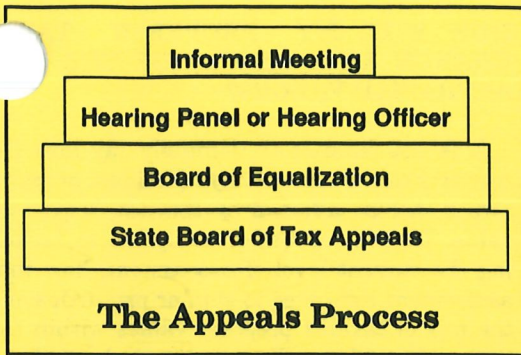
ESTIMATED DATES OF
REAPPRAISAL REAL PROPERTY VALUES*

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.

*1-17-89
attachment 5*



HOW DOES THE HEARINGS AND APPEALS PROCESS WORK?

The hearings and appeals process consists of a series of four steps which Kansas property owners must follow if they disagree with their new property value estimate. The appeals process will move from a lower to a higher level ONLY if the property owner and county appraiser are not in agreement with the decision. **Each step in the county's appeal procedure must be followed.**

The first step is an **Informal Meeting** between the county appraiser and the property owner to discuss the determined value and consider all pertinent data.

If the problem is not resolved, the second step by the property owner is to file a formal appeal to a **Hearing Officer or Hearing Panel**. It is important to note that the hearing officer or hearing panel is an option in the appeal process that may not be available in all counties.

If the county does not have a hearing officer or hearing panel, or if the property owner is not satisfied with their decision, the third step is a formal appeal to the **County Board of Equalization**.

If still not satisfied, the property owner may formally appeal to the **State Board of Tax Appeals** in Topeka. If the decision by the Board is not satisfactory, legal proceedings may be initiated by the property owner with the District Court of the judicial district where the property in dispute is located.

HOW LONG WILL THE HEARINGS AND APPEALS PROCESS LAST?

The entire hearings and appeals process, from the first informal meeting to a decision by the State Board of Tax Appeals could extend over a period of six to nine months. However, if the property owner and county appraiser reach a mutually agreeable solution at any stage, the process could be completed in a few weeks. If litigation results, the time frame would be determined by the case load of the judicial district.

APPEALS CALENDAR 1989

1. Notices of Value Mailed Between January 1 and March 1
2. Informal Hearings Begin After January 1
3. Informal Hearings End April 1
4. Hearing Panel Begins After January 15
5. Hearing Panel Adjourns May 15
6. Board of Equalization Begins After February 1
7. Board of Equalization Adjourns by June 15

WHAT MUST I DO IF I DISAGREE WITH THE NEW PROPERTY VALUATION?

If any Kansas property owner believes the valuation of their property is incorrect or is not uniform with that of like property, they are required to meet informally with the county appraiser to discuss the matter.



HOW LONG DO I HAVE TO CONTACT THE COUNTY APPRAISER?

Kansas property owners have only **18 days** from the date of the mailing of the notice to begin the appeals process. Any delay by the property owner beyond that 18-day period could end the appeal option.

WHAT INFORMATION SHOULD I BRING TO THE MEETING OR HEARING?

For the county appraiser to consider a change in value for a property, the owner will need to provide the following types of documents:

- A recent appraisal report of the property prepared by a professional appraiser;
- The sales contract if the property was purchased within the last 3 years;
- Verifiable sales information of recently sold properties in the neighborhood which are comparable to the property in question;
- Photos and contractor/engineering estimates of the cost to repair any structural damage to the property if the owner feels the damage was not fully considered by the appraiser;
- Rental and expense information if the property is an income producing investment.



WHAT WILL HAPPEN AT THE INFORMAL HEARING?

The informal hearing will last 15 to 20 minutes. During that time, the county appraiser will:

- Review the property data.
- Explain the valuation reports.
- Consider additional information supplied by the property owner.
- Answer any questions the property owner may have.

HOW WILL I KNOW IF A CHANGE TO MY PROPERTY VALUE HAS BEEN MADE AS A RESULT OF A HEARING?

The property owner will be notified by mail of the results of the informal hearing.

However, any changes made in the property value as a result of a formal hearing with the hearing officer or panel, or the Board of Equalization, must first be reviewed by the State Division of Property Valuation. The results of this review will be mailed to the property owner and the county appraiser.

DO I HAVE TO BE PRESENT AT THE HEARING OR CAN SOMEONE ELSE REPRESENT MY INTERESTS?

Any property owner who intends to be represented by an agent (any person other than the owner of the property) must complete a "Declaration of Representative" form. This form will be provided upon request.

WHOM SHOULD I CALL IF I HAVE MORE QUESTIONS?

If there are additional questions or comments about the hearings and appeals process or the reappraisal process, please contact us.

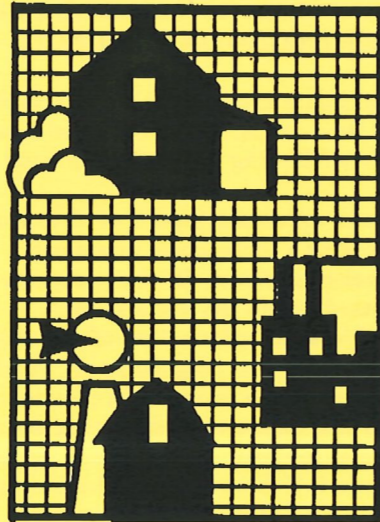
Kansas Department of Revenue
 Division of Property Valuation
 (913) 296-2365

*1-12-89
 Attachment 6*



Kansas Department of Revenue
Division of Property Valuation
Robert B. Docking State Office Building
Topeka, Kansas 66612-1585

REAPPRAISAL IN KANSAS



The Hearings and Appeals Process

1-12-89

Attachment 7,

PV-RA-27
(12-88)

During the past three years, the counties and the State of Kansas have been working to accomplish a legislatively-mandated statewide reappraisal. All real property in the state has been reappraised with the goal of establishing uniform and equitable fair market valuations as of January 1, 1989.

HOW WILL I BE NOTIFIED OF MY NEW PROPERTY VALUE?

All Kansas property owners will be notified by mail of the new property valuations between January 1 and March 1, 1989.

IS THERE ANY RELATIONSHIP BETWEEN THE NEW ASSESSED VALUE AND LAST YEAR'S ASSESSED VALUE?

There is absolutely **NO** relationship between old assessed values, new assessed values and taxes. The new assessed value represents, in part, a new classification system which did not exist in the past.



HOW WILL MY PROPERTY TAXES CHANGE AS A RESULT OF THE APPRAISED VALUES?

It is not possible to definitely say how the property tax liability of any individual property owner will be affected by the new appraised value. That will depend on many factors, including the current level of assessment, how that assessment compares to similar properties and the mix of taxable property values within the taxing unit where the property is located. A Constitutional Amendment approved by voters in 1986 enacted a classification system on January 1, 1989, wherein different types of property are assessed at different percentages of value. This will also have a strong impact on property taxes.*

It is important to know that the reappraisal legislation requires local governments to adjust their property tax rates in the year following reappraisal so these local governments do not receive any more tax dollars than they normally would because of reappraisal.

Although county appraisers have no control over the amount of taxes levied on properties, they are responsible for establishing the fair market values upon which assessments are based. Therefore, the 1988 Kansas Legislature enacted legislation which provides a comprehensive step-by-step hearings and appeals process for property owners who wish to review or challenge the final value estimate of their property.

*A detailed explanation of classification can be found in "Understanding Reappraisal and Classification", another brochure available from this office.

INSTRUCTIONS FOR COMPLETING THE HEARING OFFICER/PANEL APPEAL FORM

IMPORTANT: A separate form must be completed for each parcel of property you wish to appeal. A separate appeal form must be completed for personal property.

1. PARCEL IDENTIFICATION NUMBER:

This number can be found on your real property Change of Value Notice. It is a nineteen (19) digit number. Please enter all 19 digits.

OR

2. PERSONAL PROPERTY IDENTIFICATION NUMBER:

This number can be found on your personal property Change of Value Notice. Please enter this number exactly as it appears on your Notice.

3. OWNER'S NAME AND MAILING ADDRESS:

Enter your name and mailing address as it appears on the Change of Value Notice. If the name and/or address is incorrect or has been changed, please indicate the appropriate corrections and check the name/address correction box.

4. PROPERTY LOCATION (SITUS ADDRESS):

Enter the street address of the property if different from your mailing address. If the mailing address and property location are the same, enter *SAME*.

5. WILL A REPRESENTATIVE APPEAR ON BEHALF OF THE PROPERTY OWNER AT THE HEARING?

If *YES*, check appropriate box indicating if a Declaration of Representative form has been filed with the county. This form must be filed before a property owner can be represented by an agent at the hearing. Declaration of Representative forms are available from the county appraiser's office. Indicate the name and telephone number of the person or firm who will be representing you at the hearing.

6. TAX YEAR 19__ COUNTY _____:

The tax year and county may be found on your Change of Value Notice. The appeal must be filed in the county where the property is located.

7. HAS AN INFORMAL MEETING BEEN HELD WITH THE COUNTY APPRAISER'S REPRESENTATIVE TO DISCUSS THIS PARCEL OF PROPERTY?

If *NO*, you must first arrange to have an informal meeting with the county appraiser's representative before filing this appeal.

If *YES*, indicate the date the appraiser's final determination was mailed. This date may be found in the lower left hand corner of the Notification of Informal Meeting Results letter which you received from the appraiser's office.

8. NATURE OF APPEAL:

Check *APPRAISED VALUE* if you are appealing the fair market value or the agricultural use value of the property.

Check *CLASSIFICATION* if you are appealing the classification (agricultural, residential, vacant, mobile homes, mineral leasehold interests, public utility, motor vehicles, commercial and industrial machinery and equipment, exempt or other) of all or part of the property.

Check *OTHER* if you are appealing for some other reason and explain.

9. OPINION OF VALUE AS OF JANUARY 1ST THIS YEAR:

Check *APPRAISED VALUE* and indicate your opinion of the fair market value of the property if you are appealing the appraised value or the agricultural use value of the property.

Check *ASSESSED VALUE* and indicate your opinion of the correct assessed value of the property if you are appealing the classification of the property.

10. THE OPINION OF VALUE OR THE APPEAL IS BASED ON THE FOLLOWING FACTS:

A change in the appraised value or classification of the property can be made only if supported by sufficient documentation. Types of documentation include:

- *A recent appraisal report of the property prepared by a professional appraiser;
- *The sales contract if the property was purchased within the last three (3) years;
- *Verifiable sales information of recently sold properties in the neighborhood which are comparable to the property in question;
- *Photos and contractor/engineering estimates of the cost to repair any structural damage to the property;
- *Rental and expense information if the property is an income producing investment;
- *Any other information or documentation pertinent to the appeal.

PLEASE SIGN AND DATE THE BOTTOM OF THE FORM

INSTRUCTIONS FOR COMPLETING THE BOARD OF EQUALIZATION APPEAL FORM

IMPORTANT: A separate appeal form must be completed for each parcel of property you wish to appeal. A separate form must be completed for personal property.

1. PARCEL IDENTIFICATION NUMBER:

This number can be found on your real property Change of Value Notice. It is a nineteen (19) digit number. Please enter all 19 digits.

OR

2. PERSONAL PROPERTY IDENTIFICATION NUMBER:

This number can be found on your personal property Change of Value Notice. Please enter this number exactly as it appears on your Notice.

3. OWNER'S NAME AND MAILING ADDRESS:

Enter your name and mailing address as it appears on the Change of Value Notice. If the name and/or address is incorrect or has been changed, please indicate the appropriate corrections and check the name/address correction box.

4. PROPERTY LOCATION (SITUS ADDRESS):

Enter the street address of the property if different from your mailing address. If the mailing address and property location are the same, enter *SAME*.

5. WILL A REPRESENTATIVE APPEAR ON BEHALF OF THE PROPERTY OWNER AT THE HEARING?

If *YES*, check appropriate box indicating if a Declaration of Representative form has been filed with the county. This form must be filed before a property owner can be represented by an agent at the hearing. Declaration of Representative forms are available from the county appraiser's office. Indicate the name and telephone number of the person or firm who will be representing you at the hearing.

6. TAX YEAR 19__ COUNTY _____:

The tax year and county may be found on your Change of Value Notice. The appeal must be filed in the county where the property is located.

7. HAS AN INFORMAL MEETING BEEN HELD WITH THE COUNTY APPRAISER'S REPRESENTATIVE TO DISCUSS THIS PARCEL OF PROPERTY?

If *NO*, you must first arrange to have an informal meeting with the county appraiser's representative before filing this appeal.

If *YES*, indicate the date the appraiser's final determination was mailed. This date may be found in the lower left hand corner of the Notification of Informal Meeting Results letter which you received from the appraiser's office.

8. HAS A FORMAL APPEAL BEEN PRESENTED TO A HEARING PANEL OR OFFICER CONCERNING THIS PARCEL OF PROPERTY?

If *YES*, indicate the date the Officer/Panel's final determination was mailed. This date may be found in the lower left hand corner of the Notification of Hearing Officer/Panel Appeal Results letter which you received from the county clerk's office. If the county has no Hearing Officer or Panel, check *NOT APPLICABLE IN THIS COUNTY*.

REMINDER: A hearing must be held with a Hearing Officer or Panel, if one has been established in the county, prior to filing an appeal with the Board of Equalization.

9. NATURE OF APPEAL:

Check *APPRAISED VALUE* if you are appealing the fair market value or the agricultural use value of the property.

Check *CLASSIFICATION* if you are appealing the classification (agricultural, residential, vacant, exempt or other) of all or part of the property.

Check *OTHER* if you are appealing for some other reason and explain.

10. OPINION OF VALUE AS OF JANUARY 1ST THIS YEAR:

Check *APPRAISED VALUE* and indicate your opinion of the fair market value of the property if you are appealing the appraised value or the agricultural use value of the property.

Check *ASSESSED VALUE* and indicate your opinion of the correct assessed value of the property if you are appealing the classification of the property.

11. THE OPINION OF VALUE OR THE APPEAL IS BASED ON THE FOLLOWING FACTS:

A change in the appraised value or classification of the property can be made only if supported by sufficient documentation. Types of documentation include:

- *A recent appraisal report of the property prepared by a professional appraiser;
- *The sales contract if the property was purchased within the last three (3) years;
- *Verifiable sales information of recently sold properties in the neighborhood which are comparable to the property in question;
- *Photos and contractor/engineering estimates of the cost to repair any structural damage to the property;
- *Rental and expense information if the property is an income producing investment;
- *Any other information or documentation pertinent to the appeal.

PLEASE SIGN AND DATE THE BOTTOM OF THE FORM

