

Approved

  
Date 2/23/90

MINUTES OF THE House COMMITTEE ON Taxation

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

9:00 a.m./~~p.m.~~ on February 22, 1990 in room 519-S of the Capitol.

All members were present except:

Representative Pottorff, excused

Committee staff present:

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

Conferees appearing before the committee:

Representative Joan Wagnon  
John Luttjohann, Director, Division of Property Valuation  
Tim Hagemann, County Appraiser - Haskell, Stevens & Morton Counties  
Fred Hope, President, Kansas Appraisers Association  
Mark Hixon, Barton County Appraiser  
Gary Smith, Shawnee County Appraiser  
Mark Low, Mead County Appraiser  
Cindy Goebel, Hodgeman County Appraiser  
Norman Sherman, Kiowa & Comanche County Appraiser  
Ann Papay, County Appraiser, Grant and Stanton Counties  
Bev Bradley, Kansas Association of Counties

Chairman Roe directed the Committee to SB 467.

A motion was made by Representative Wagnon, seconded by Representative Smith to amend SB 467 as shown on the attached balloon. The motion carried. (Attachment 1)

Representative Wagnon testified that SB 467 as amended should help to give county appraisers breathing room rather than having the load mailing notices would require.

John Luttjohann, Director, Division of Property Valuation, reviewed a draft to all county appraisers, stating K.S.A. 79-1460 as amended by SB 467 changes the ongoing reappraisal maintenance program in two specific ways: (1) the due date for mailing change of value notices on real property for 1990 is extended from April 1 to May 1, (2) the valuation for all property other than irrigated farm land devoted to agricultural use, shall not be changed, and notices need not be sent unless an increase or decrease in appraised valuation occurs due to a specific review of the parcel by the county or district appraiser, including a physical inspection thereof. (Attachment 2)

A motion was made by Representative Wagnon, seconded by Representative Aylward, to pass SB 467 as amended. The motion carried.

The Chairman directed the Committee to turn to HB 2741, HB 2742 & HB 2743.

Representative Joan Wagnon testified in support of HB 2741, HB 2742, and HB 2743. She explained the basis for her drafting of these bills - a Memorandum from Kim Mahan, Property Appraiser, Division of Property Valuation. (Attachment 3)

Tim Hagemann, County Appraiser, testified in opposition to HB 2741, HB 2742, and HB 2743, stating there should still be a dialog going to make sure that the process is not shut down due to the lack of budget. (Attachment 4)

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation,  
room 519-S, Statehouse, at 9:00 a.m. ~~p.m.~~ on February 22, 1990.

Fred Hope, President, Kansas Appraisers Association, testified in opposition to HB 2741, HB 2742 and HB 2743, stating that he would defer to comments by Mark Hixon.

Mark Hixon, Barton County Appraiser, testified in opposition to HB 2741, HB 2742, and HB 2743, stating that the negative aspects outweigh the positive aspects of these bills. (Attachment 5)

Gary Smith, Shawnee County Appraiser, testified that he supports the concepts represented by HB 2741, HB 2742 and HB 2743, stating that they at least open for discussion some of the problems appraisers have. (Attachment 6)

Mark Low, Mead County Appraiser, testified that he is opposed to HB 2741, HB 2742 and HB 2743.

Cindy Goebel, Hodgeman County Appraiser, testified that she is opposed to HB 2741, HB 2742 and HB 2743. She also stated that she likes the idea of helping counties with the cost of maintenance, but does not agree with making contractors illegal, questions what kind of experience should be required for appraisers, and believes counties should have the option of hiring an appraiser part time or full time.

Norman Sherman, County Appraiser, Kiowa and Comanche Counties, testified that he opposes HB 2741, HB 2742 and HB 2743, stating that they will cause problems for county appraisers.

Ann Papay, Appraiser for Grant and Stanton Counties, testified in opposition to HB 2741, HB 2742, and HB 2743, stating that present statutes give the Director of PVD adequate oversight to assure the use of proper appraisal techniques, and provide fair treatment for the taxpayers of Kansas. (Attachment 7)

Bev Bradley, Kansas Association of Counties, testified that they have no position on HB 2742, but they oppose HB 2741 and HB 2743. She stated that HB 2741 would prohibit counties from entering into a contract for the maintenance and updating of valuations. She also stated that HB 2743 is negative because counties with fewer than 6000 parcels should not be required to form appraisal districts - it should be a local decision, and they oppose the use of the word "shall" in line 16 of the bill. (Attachment 8)

Written testimony on HB 2743 was provided by:  
John Luttjohann, Director, PVD (Attachment 9)

Chairman Roe concluded the hearings on HB 2741, HB 2742 and HB 2743.

The minutes of February 21, 1990, were approved.

The meeting adjourned at 10:30 a.m.

HOUSE COMMITTEE ON TAXATION

DATE 2/22/90

NAME	ADDRESS	REPRESENTING
Britny Fix	824 Miss. Lawrence, KS	
Shannon Mack	731 Locust Lawrence, KS	
Sharla Schacke	RR#2 Lawrence, KS	
DeDra Van Anne	2901 Chisholm Dr. Lawrence, KS.	
VEC MILLER	700 JACKSON, TOPEKA	
Bob Corkins	Topeka	KCCI
<del>James Washburn</del>	<del>Topeka</del>	<del>Observer</del>
Tommy Fong	Lawrence, KS	observing (student)
Jennifer V. Lupp	Lawrence, KS	" " "
MANDY BORK	LAWRENCE, KS	" " "
Cindy Gilpin	Topeka	Division of Budget
Gary Smith	Topeka	Shawnee Co.
Mark Hixon	Great Bend	KCAA
William Sherman	Caldwate	Marion - Kiowa Co.
Cynthia Goebel	Jelmere	Hodgeman Co.
Brad Welch	Lakin	Kearny / Greeley Co
Ann Dapay	Misses	Grant / Stanton Co
Fred Hope	Leavenworth	Leaw Co., KCAA
BEU BRADLEY	Topeka	KS Assoc of Counties
Mark Low	Meade	MEADE Co, KCAA
Tim Hagmann	Lakin	KLPG
Alan Steppert	Topeka	KLPG - Pete McGill & Assoc.
John Luttjhan	✓	Rever
RH Grant	✓	✓

SENATE BILL No. 467

By Senators Thiessen and Martin

1-12

10 AN ACT relating to property taxation; concerning notification of  
11 property valuation changes; amending K.S.A. 79-1460 and re-  
12 pealing the existing section.

13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 79-1460 is hereby amended to read as follows:

15 79-1460. (a) The county appraiser shall notify each taxpayer in the  
16 county annually on or before April 1 for real property and May 1  
17 for personal property, by mail directed to the taxpayer's last known  
18 address, of any change in the classification or appraised valuation of  
19 the taxpayer's property, except that, ~~in the year in which val-~~  
20 ~~uations for real property established pursuant to the program~~  
21 ~~of statewide reappraisal are first applied as a basis for the levy~~  
22 ~~of taxes, such notice in the case of real property shall be mailed~~  
23 ~~on or before March 1 if such change in appraised valuation~~  
24 ~~increases or decreases the value of any such property by 10%~~  
25 ~~or less, no such notice need be mailed unless requested by the~~  
26 ~~taxpayer. for tax year 1990, such notices shall be mailed on or~~  
27 ~~before May 1, and the valuation for all property other than irrigated~~  
28 ~~land devoted to agricultural use shall not be changed and notices~~

29 ~~need not be sent unless ~~an~~ increase or decrease in the appraised~~  
30 ~~valuation of the property occurs due to a specific review thereof,~~  
31 ~~including a physical inspection ~~and contact with the owner thereof~~~~  
32 ~~or such owner's representative] by the county or district appraiser.~~

33 For the purposes of this section and in the case of real property,  
34 the term "taxpayer" shall be deemed to be the person in ownership  
35 of the property as indicated on the records of the office of register  
36 of deeds or county clerk. ~~Except for the year in which valuations~~  
37 ~~for real property established pursuant to the program of state-~~  
38 ~~wide reappraisal are first applied as a basis for the levy of~~  
39 ~~taxes, Such notice shall specify separately both the previous and~~  
40 ~~current appraised and assessed values for the land and buildings~~  
41 ~~situated on such lands. In the year following the year in which~~  
42 ~~valuations for tangible property established under the program of~~  
43 ~~statewide reappraisal are applied as a basis for the levy of taxes, and~~

requested by the taxpayer or a substantial.

2/22/90  
Attachment 1

D R A F T

TO: ALL COUNTY APPRAISERS  
FROM: JOHN R. LUTTJOHANN  
DIRECTOR OF PROPERTY VALUATION

K.S.A. 79-1460, as amended by Senate Bill 467 changes the ongoing reappraisal maintenance program in two specific ways.

First, the due date for mailing change of value notices on real property for 1990 is extended from April 1 to May 1.

Secondly, the valuation for all property other than irrigated farm land devoted to agricultural use, shall not be changed, and notices need not be sent unless an increase or decrease in the appraised valuation occurs due to a specific review of the parcel by the county or district appraiser, including a physical inspection thereof. The exception for irrigated land is due to the fact that the CAMA system has been expanded to include ten rather than five categories for such land. So that this important change can be fully implemented, the valuation of this type of property can be changed, and a notice of such change sent, without a specific review of the subject property by the appraiser.

This amendment to the law does not "freeze" 1989 values. The intent of the legislature is to allow appraisers time to review properties in their counties and change valuations where necessary. Mailing of notices to all property owners is not required for 1990.

Therefore, by the power vested in this office pursuant to K.S.A. 79-1404, the Director of Property Valuation hereby directs each county or district appraiser to:

1. Review the properties in his or her county.
2. Identify those properties, neighborhoods or areas where valuation inequities may exist.
3. Specifically review and physically inspect each property where a significant change in the amount of the appraised valuation is indicated.
4. Change the valuation, if needed, of properties which have been inspected, and notify the property owner of such change pursuant to K.S.A. 79-1460.

Further, should any property owner request the appraiser to review the valuation of his property, the appraiser shall review the property, make changes which may be appropriate, and notify the owner of such change pursuant to K.S.A. 79-1460.

Thank you for your cooperation in this matter. Please contact us with any questions.

2/22/90  
Attachment 2



**KANSAS DEPARTMENT OF REVENUE**  
*Division of Property Valuation*  
**Robert B. Docking State Office Building**  
**Topeka, Kansas 66612-1585**

MEMORANDUM

TO: Representative Joan Wagnon  
FROM: Kim Mahan, Property Appraiser  
RE: Request for Appraisal Information  
DATE: January 18, 1990

As per your request of 1/17/90, I have obtained the following information.

- 2741
- 1) As of 1/17/90, 33 counties have signed maintenance contracts. Approximately 20 counties have employed the services of a consultant. *(work performed in 89; No contracts in 90 are signed.)*
  - 2) 11 counties have formed a total of 5 appraisal districts. I have attached a map outlining the districts for your reference.
  - 2743  
3) You inquired as to the number of parcels a county needs in order to afford to do their own maintenance. Experience leads us to believe that most counties with a total parcel count under 10,000 parcels cannot afford to build a staff of appraisal specialists. It is generally more cost effective for these counties to either form an appraisal district, hire a consultant, contract for specialized appraisal services or do all of the above. In Kansas, 70 counties have a parcel count of 10,000 or below. I have enclosed a listing of those counties for your information.
  - 4) We are aware of only two county appraisers who are working in other counties as contractors or consultants.
  - 2742  
5) You requested ideas as to how eligibility requirements for county appraisers could be strengthened. Two suggestions have been voiced within PVD recently\*. First, the eligibility exam could be revised so that candidates are required to possess a higher level of appraisal knowledge and skill, in order to achieve a passing score. A demonstration of strong basic appraisal skills would be required before any candidate was placed upon the eligibility list. Currently, no actual appraisal knowledge is required for eligibility. Second, a comprehensive certification exam could be required after an appraiser's first year in office. Such a requirement would allow for the testing of an appraiser's ability to understand important mass appraisal functions, reports, procedures and guidelines.

2/22/90

Attachment 3

\* (These are merely suggestions and they should not be construed as reflecting the opinions or beliefs of the Division as a whole.)

I hope this information is of some assistance. If you have any additional questions, or if you should desire any additional information, please let me know.

cc: John Luttjohann, Director of Property Valuation  
George A. Donatello, Bureau Chief

Listing of Counties by Number of Parcels

(LISTBYNO.FRM)

Co#	County Name	No. Parcels
100	Wallace *	2707
041	Haskell	3021
094	Stanton	3029
102	Wichita	3163
036	Greeley	3182
017	Comanche	3218
042	Hodgeman	3346
051	Lane	3444
047	Kearny	3677
013	Clark	3887
090	Sheridan	3904
049	Kiowa	3952
009	Chase	4007
038	Hamilton	4133
034	Grant	4243
095	Stevens	4335
024	Edwards	4346
065	Morton	4361
098	Trego	4468
86	Scott	4518
025	Elk	4531
032	Gove	4540
012	Cheyenne	4626
055	Logan	4671
077	Rawlins	4859
053	Lincoln	4862
104	Woodson	4910
060	Meade	4919
020	Decatur	4978
010	Chautauqua	5123
033	Graham	5148
083	Rush	5423
068	Ness	5632
035	Gray	5834
093	Stafford	5837
069	Norton	5876
027	Ellsworth	5950
072	Ottawa	5966
091	Sherman	6000
064	Morris	6008
073	Pawnee	6022
071	Osborne	6230
099	Wabaunsee	6250
004	Barber	6341
082	Rooks	6492
022	Doniphan	6802
002	Anderson	6813
062	Mitchell	6848



Listing of Counties by Number of Parcels

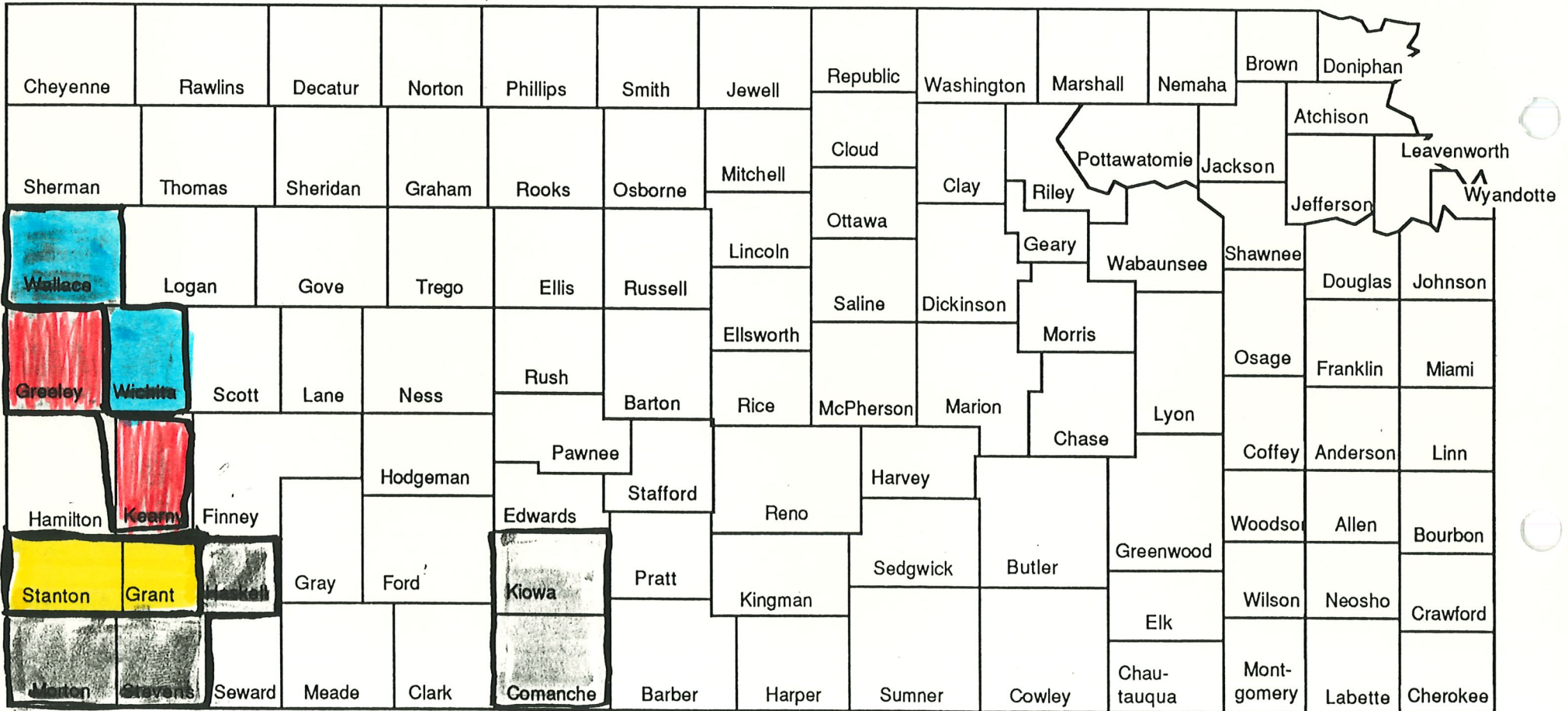
(LISTBYNO.FRM)

Co#	County Name	No. Parcels
092	Smith	6902
045	Jewell	6985
039	Harper	7010
014	Clay	7072
048	Kingman	7115
074	Phillips	7147
079	Republic	7156
097	Thomas	7515
076	Pratt	7611
016	Coffey	7648
101	Washington	7730
043	Jackson	7737
084	Russell	7775
066	Nemaha	7884
007	Brown	8245
037	Greenwood	8397
003	Atchison	8939
015	Cloud	8975
080	Rice	9147
088	Seward	9335
031	Geary	9746
058	Marshall	9850
001	Allen	10165
103	Wilson	10253
070	Osage	10850
075	Pottawatomie	10980
067	Neosho	11029
030	Franklin	11350
006	Bourbon	11395
057	Marion	11408
061	Miami	12078
021	Dickinson	12443
028	Finney	13436
044	Jefferson	13704
026	Ellis	13767
040	Harvey	14808
011	Cherokee	15000
029	Ford	15000
050	Labette	15040
059	McPherson	15600
056	Lyon	16421
096	Sumner	16441
005	Barton	16748
081	Riley	18533
054	Linn	18799
052	Leavenworth	20658
018	Cowley	20750
019	Crawford	22063

Listing of Counties by Number of Parcels

(LISTBYNO.FRM)

Co#	County Name	No. Parcels
063	Montgomery	22269
085	Saline	22675
008	Butler	26289
023	Douglas	26505
078	Reno	39910
089	Shawnee	65200
105	Wyandotte	67348
046	Johnson	131802
087	Sedgwick	150000
***	Total ***	1339070



9-6

— Brad Welch  
 — Ann Papay  
 — Jim Nagelmann

— Randy Sangster  
 — NORMAN STELMAW

TESTIMONY  
PRESENTED TO THE  
HOUSE COMMITTEE ON ASSESSMENT AND TAXATION  
ON FEBRUARY 22, 1990 AS AN  
OPPONENT TO HB 2741, HB 2742 AND HB 2743

BY  
TIMOTHY N. HAGEMANN  
COUNTY APPRAISER  
FOR  
HASKELL, STEVENS AND MORTON COUNTIES

ALSO REPRESENTING  
THE KANSAS LEGISLATIVE POLICY GROUP (KLPG)

KLPG is an organization of County Commissioners from 24  
rural western counties.

*2/22/90*

*Attachment 4*

Mr. Chairman and Members of the Committee:

I appear as an opponent to HB 2741, HB 2742 and HB 2743.

As relates to HB 2741, let me expound on appraisal office economics in small to medium sized counties.

I realize that it is sometimes difficult for citizens of urban counties to understand small county office politics, however it must be noted that payment of specialists in most small courthouses normally is not an option. Many County Commissioners set pay scales for all offices, therefore, it is very difficult to pay salaries in the appraiser's office above those set for other offices.

Many Commissioners do not mind signing contracts with outside consultants as this doesn't exacerbate salary disputes within the Courthouse.

In addition, it has been proved that contracting with an outside firm is cost effective. This economy of scale allows a contractor to have specialists serving several counties.

Its true that during reappraisal, many County Appraisers did

not provide the oversight as relates to quality control, however, it must be noted, the State Agency empowered to approve all contracts signed by Counties also did not provide proper oversight.

There are appraisal companies and individuals operating in this State who do a creditable job as relates to mass appraisal techniques and those entities should not be prohibited from entering into a contract for their services.

As relates to HB 2742, we believe that adequate safe guards are now in the statutes to properly govern the Office of the County Appraiser and that sufficient courses are provided by the Director to adequately prepare the Appraiser and the Appraiser's staff.

We do believe that "appraisal experience" as shown on line 28 should be further defined to include "appraisal experience in a County Appraiser's Office" or as an employee of "The Division of Property Valuation". We believe that in any case the Director should have the authority to waive the requirements if in the director's opinion sufficient experience has been demonstrated.

Relating to HB 2743, KLPG believes that the current statutes

allow for the appointment of either a part time Appraiser or a District Appraiser and do not believe that the current law should be altered in anyway.

We respectfully request that you act unfavorably on HB 2741, HB 2742 and HB 2743.

I would be more than happy to answer your questions.

# Barton County Appraiser's Office



J. Mark Hixon, C.K.A.  
County Appraiser

TO: House Taxation Committee

RE: House Bill 2741

DATE: February 22, 1990

As chairman of the legislative committee for the Kansas County Appraisers Association, I would like to ask that this committee report this bill out unfavorably.

The purpose of this bill is not clear, but it appears to accomplish a worthy goal; it prevents counties from contracting with incompetent contractors. Unfortunately, it also prevents them from contracting with competent contractors.

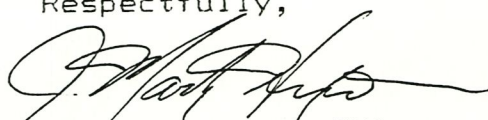
As we all know, there were some contractors who had the best credentials and whose performance was the worst. However, there were also smaller and relatively unknown firms whose performance was excellent. Now that we all have the benefit of hindsight, I would be surprised if certain large and well known reappraisal firms would even be allowed to submit a bid for services in this state. However, some of the small contractors who did good jobs have had to turn down contracts with many counties because they already have as much work as they can handle with the qualified staff available.

While we appreciate this obviously well intended attempt to protect us from the incompetent contractors, we do not appreciate being prevented from entering into contracts with competent contractors.

There continues to be a need for the services provided by contractors and consultants in this state. Many counties do not have a need for and cannot afford the fulltime services of a reappraisal coordinator on staff. However, there are qualified contractors and consultants who can and do provide those services at rates that are cost effective.

I would hope that the committee could see the negative consequences of this bill and report it out unfavorably.

Respectfully,

  
J. Mark Hixon, CKA

2/22/90  
Attachment 5



# Barton County Appraiser's Office



J. Mark Hixon, C.K.A.  
County Appraiser

TO: House Taxation Committee

RE: House Bill 2742

DATE: February 22, 1990

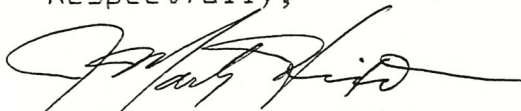
As chairman of the legislative committee for the Kansas County Appraisers Association, I would like to ask that this committee report this bill out unfavorably.

As a county appraiser with eight years experience, I should be promoting this bill. What it appears to do is severely limit the number of qualified applicants for my job. However, I am opposed to this bill because it is another vain attempt to solve a complex problem with a simple solution.

The fact is that I have seen appraisals done by "appraisers" with decades of experience and their work has absolutely no credibility. On the other hand I have seen excellent appraisal work done by professionals with less than a year of experience.

Please do not let this bill become law.

Respectfully,



J. Mark Hixon, CKA

5-2



## Barton County Appraiser's Office

J. Mark Hixon, C.K.A.  
County Appraiser

TO: House Taxation Committee

RE: House Bill 2743

DATE: February 22, 1990

As chairman of the legislative committee for the Kansas County Appraisers Association, I would like to ask that this committee report this bill out unfavorably.

As it now stands K.S.A. 19-428 gives the county commissioners the authority to do what this bill would require. If the commissioners thought it was in the best interest of the taxpayers in the counties effected by this bill, they would have already formed appraisal districts.

The purpose of this bill is extremely elusive. The only thing it accomplishes is to severely trample the decision making authority of county commissioners.

In retrospect, if one looks at House Bills 2741, 2742, and 2743 as a package deal, they would effectively consolidate a great deal of power and authority in the office of county appraiser. Commissioners would be completely reliant upon us because they would be prevented by law from contracting with consultants. There wouldn't be much competition for our jobs. And there would be fewer of us. Would these measures improve the taxpayer's situation? Of course not.

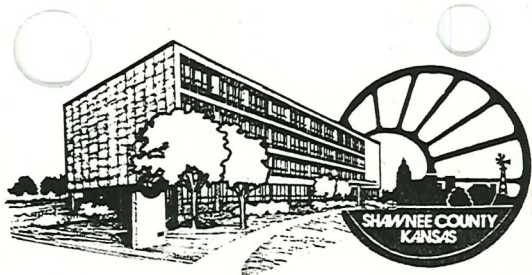
I know you are probably all sick of this question, but I also know that when it comes right down to decision making time most of you ask yourselves - what's broke? The answer is; nothing. The simple fact is that there are risks that every county must accept and the state cannot always step in and save us from that harsh reality.

Respectfully,



J. Mark Hixon, CKA

53



Shawnee County  
Office of County Appraiser

GARY M. SMITH ASA, CKA  
APPRAISER

ROOM 102  
291-4100

COURTHOUSE  
TOPEKA, KANSAS 66603-3960

February 22, 1990

Keith Roe, Chairman  
House Assessment & Taxation Committee

Members:

I would like to lend my support for the concepts, which are represented by House Bills 2741, 2742, and 2743.

The original concept proposed by the legislature, prior to reappraisal expected counties to hire a county Appraiser or join into an appraisal district, to achieve the reappraisal of real estate in Kansas.

The purpose was to initially train personnel to reappraise property and to provide a pool of personnel to maintain and update appraisals in subsequent years.

House Bill 2741 is a response to many of the reported problems, which were created by companies. The companies apparently had a shortage of trained and experienced personnel to complete all the projects for which they contracted.

House Bill 2742 addresses the need to maintain trained County Appraisers in each county or district.

The C.A.M.A. system is a complex computer program, which cannot be learned in one or two days, probably not even six months. The Appraiser and staff need to be trained and maintained at the very highest level of proficiency possible.

House Bill 2743 continues the thought that to maintain accurate appraisals and data base, highly trained personnel are an absolute necessity.

2/22/90

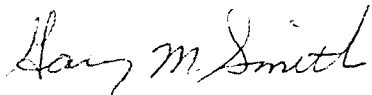
Attachment 6

Many counties do not have the resources to pay the salary for an appraiser capable of handling the many varied duties, which face the Appraiser. However, if they would join together into an appraisal district, they could be assured their individual taxpayers would be well served by a highly qualified, energetic and dedicated employee.

All the aforementioned bills, are ideas, which could help provide a better taxation system for the citizens of Kansas.

I will answer any questions you may have.

Sincerely,



Gary M. Smith ASA, CKA  
Shawnee County Appraiser

GMS/cl

TESTIMONY  
OF  
ANN PAPAY  
APPRAISER FOR GRANT AND STATNTON COUNTIES  
ON  
ON HB 2741, HB 2742, AND HB 2743  
PRESENTED TO THE  
HOUSE TAXATION COMMITTEE  
ON  
FEBRUARY 22, 1990

2/22/90  
Attachment 7

Mr. Chairman and Members of the Committee:

My name is Ann Papay. I am the appraiser for Grant and Stanton Counties.

I appear before you in opposition to HB 2741, HB 2742, and HB 2743.

I believe that the present statutes together with the ability to promulgate rules and regulations, gives the Director of Property Valuation adequate oversight to assure the use of proper appraisal techniques and to provide fair treatment for the taxpayers of Kansas.

It must be noted, however, that our concerns are the same as those stated by some committee members. That being that proper funding and staff be available to guarantee that as time progresses the appraisal process continues to improve in quality and at a compounding rate.

I will be glad to answer any questions you may have.



"Service to County Government"

To: Representative Keith Roe, Chairman  
Members House Taxation Committee

From: Bev Bradley, Legislative Coordinator  
Kansas Association of Counties

Subject: HB 2741 and HB 2743

The Kansas Association is opposed to HB 2741 and HB 2743.

HB 2741 would prohibit counties from entering into a contract for phase two of reappraisal, the maintenance and updating of valuations. We believe those decisions are best made by the governing board of the county with input and direction from the county appraiser. We know that some reappraisal jobs done by consulting firms were less than satisfactory. We also know that there were some very good reappraisal jobs done by some contracting companies. In small counties there are often not enough funds to fully staff the appraisers office with people who are skilled in every area of appraisal. It may prove to be less expensive to employ a private appraisal firm and get the experienced people who are needed to complete the job. Whatever the case, we believe this option should remain open for the board of county commissioners and the appraiser to consider.

The Kansas Association of Counties is also opposed to HB 2743. We do not believe that it is appropriate for counties with fewer than 6000 parcels to be required to form appraisal districts. This also should be a local decision. The option is currently available under interlocal governmental agreements. If that were the most efficient and economical way to handle the problem, then it can be done. We oppose the use of the word "shall" in line 16 of the bill.

TSB2741

2/22/90

Attachments 8



KANSAS DEPARTMENT OF REVENUE

*Property Valuation Division*  
Robert B. Docking State Office Building  
Topeka, Kansas 66625-0001  
(913) 296-4218

**MEMORANDUM**

TO: THE HONORABLE KEITH ROE, CHAIRMAN  
HOUSE COMMITTEE ON TAXATION

FROM: JOHN LUTTJOHANN, DIRECTOR  
PROPERTY VALUATION DIVISION

DATE: FEBRUARY 22, 1990

RE: HOUSE BILL 2743

-----  
Thank you for the opportunity to appear today on House Bill 2743.

The bill provides that counties with 6000 or fewer parcels of real property shall unite with another county or other counties to form an appraisal district and employ an appraiser for such district.

Attached is a list of 38 counties which have a parcel count of 6000 parcels or less. Of those 38 counties, two counties (Comanche and Kiowa) have joined to form one appraisal district.

We would suggest that the bill should be clarified to provide that counties with more than 6000 parcels may also join with other counties to form a district. Also, there are situations where two counties could join together and still not have a total of 6000 parcels. If the intent of the bill is that the resulting districts have at least 6000 parcels, the committee may wish to clarify this in the bill.

Thank you for the opportunity to appear, I would be happy to respond to questions.

2/22/90  
Attachment 9



REIMBURSEMENTS FOR MAINTENANCE COSTS  
(CALCREIM.FRM)

AA PARCEL	FINAL PARCEL COUNT	BASE AMOUNT	PER PARCEL	PER PARCEL SUM	TOTAL REIMB	AVERAGE /PARCEL
## Group 1						
100 Wallace	2721	2848	3.50	9968.00	19968.00	7.01
041 Haskell	4203	3021	3.50	10573.50	20573.50	6.81
094 Stanton	4129	3029	3.50	10601.50	20601.50	6.80
036 Greeley	3167	3196	3.50	11186.00	21186.00	6.63
102 Wichita	3187	3196	3.50	11186.00	21186.00	6.63
017 Comanche	3265	3233	3.50	11315.50	21315.50	6.59
442 Hodgeman	3348	3341	3.50	11693.50	21693.50	6.49
51 Lane	3440	3449	3.50	12071.50	22071.50	6.40
47 Kearny	3709	3751	3.50	13128.50	23128.50	6.17
013 Clark	3891	3891	3.50	13618.50	23618.50	6.07
090 Sheridan	3915	3921	3.50	13723.50	23723.50	6.05
049 Kiowa	3983	3980	3.50	13930.00	23930.00	6.01
038 Hamilton	4106	4133	3.50	14465.50	24465.50	5.92
009 Chase	3967	4135	3.50	14472.50	24472.50	5.92
034 Grant	4916	4243	3.50	14850.50	24850.50	5.86
095 Stevens	4862	4335	3.50	15172.50	25172.50	5.81
065 Morton	4838	4361	3.50	15263.50	25263.50	5.79
025 Elk	4643	4466	3.50	15631.00	25631.00	5.74
024 Edwards	4366	4503	3.50	15760.50	25760.50	5.72
098 Trego	4518	4526	3.50	15841.00	25841.00	5.71
032 Gove	4563	4527	3.50	15844.50	25844.50	5.71
012 Cheyenne	4620	4616	3.50	16156.00	26156.00	5.67
035 Gray	5831	4723	3.50	16530.50	26530.50	5.62
086 Scott	4715	4764	3.50	16674.00	26674.00	5.60
055 Logan	4797	4818	3.50	16863.00	26863.00	5.58
077 Rawlins	4885	4885	3.50	17097.50	27097.50	5.55
053 Lincoln	4900	4926	3.50	17241.00	27241.00	5.53
104 Woodson	4938	4963	3.50	17370.50	27370.50	5.51
020 Decatur	4979	4979	3.50	17426.50	27426.50	5.51
## Subtotal ##	123402	118759		415656.50	705656.50	

REIMBURSEMENTS FOR MAINTENANCE COSTS  
(CALCREIM.FRM)

AA PARCEL	FINAL PARCEL COUNT	BASE AMOUNT	PER PARCEL	PER PARCEL SUM	TOTAL REIMB	AVERAGE /PARCEL
## Group 2						
060 Meade	5073	5075	3.00	15225.00	27725.00	5.46
010 Chautauqua	5112	5120	3.00	15360.00	27860.00	5.44
033 Graham	5149	5172	3.00	15516.00	28016.00	5.42
083 Rush	5470	5497	3.00	16491.00	28991.00	5.27
068 Ness	5668	5677	3.00	17031.00	29531.00	5.20
097 Sherman	5913	5884	3.00	17652.00	30152.00	5.12
027 Ellsworth	5931	5914	3.00	17742.00	30242.00	5.11
059 Norton	5925	5938	3.00	17814.00	30314.00	5.11
072 Ottawa	5949	5966	3.00	17898.00	30308.00	5.10
002 Staffed						

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