

Approved

Date

3/19/90

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 March 16, 1990 in room 519-S of the Capitol.

All members were present except:
Representative Adam, absent

Committee staff present:
Tom Severn, Research Department
Chris Courtwright, Research Department
Lenore Olson, Committee Secretary

Conferees appearing before the committee:
Representative Jeff Freeman
Representative John Solbach
Bev Bradley, Kansas Association of Counties

Representative Freeman testified in support of HB 2899, stating that this bill should help real estate property owners cut through the red tape and should help to simplify the tax protest process. He also stated that the current protest system is unfair.

Representative Solbach testified in support of HB 2764 and HB 2899, stating that these bills are not in lieu of the appeals process. He also stated that in HB 2899, the intent is not to have the taxpayer over-appraise his property to keep it from being purchased. On HB 2764, he didn't want to cause the county to have to over-appraise the property.

Bev Bradley, Kansas Association of Counties, testified in opposition to HB 2764, stating that the the property of many taxpayers was undervalued and that was one reason for reappraisal; this bill does not seem to be an appropriate way to solve the situation. She also stated that they oppose HB 2899 because property owners would tend to overvalue their property if they were afraid it would sell. (Attachment 1)

Chairman Roe concluded the hearing on HB 2764 and HB 2899.

The minutes of March 13 and March 14, were approved.

The meeting adjourned at 10:00 a.m.



"Service to County Government"

To: Representative Keith Roe, Chairman
Members House Taxation Committee

From: Bev Bradley, Legislative Coordinator
Kansas Association of Counties

Subject: HB 2764, requiring purchase by the county of real property having a disputed market value.

Thank you Mr. Chairman, and members of the committee. I am Bev Bradley, representing the Kansas Association of Counties. I appreciate the opportunity to oppose HB 2764.

This whole bill is predicated "in the event any taxpayer remains dissatisfied". It says nothing about the accuracy or fairness of such valuation which is the point of the state and counties spending 85 million dollars over the last several years to achieve. We understand that what we have is not perfect, but fail to see how this proposal would help anything.

The counties don't want to be in the real estate business. If someone is having trouble selling a piece of property, this would give them an easy out at taxpayer expense. Where would counties get the money. They have no money budgeted for such purpose. I'm not sure the Board of Tax Appeals would grant "No fund warrants" for such expenditure. Do counties tax higher to balance out any dissatisfied taxpayer? Will this be tax lid exempt. Many taxpayers who are currently dissatisfied are unhappy because they have not been paying their fair share for some time. Their property was undervalued and that was one reason for reappraisal. This does not seem to be an appropriate way to solve the situation.

The Kansas Association of Counties opposes this bill.

3/16/90

Attachment 1



"Service to County Government"

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March 15, 1990

To: Representative Keith Roe, Chairman
Members House Taxation Committee

From: Bev Bradley, Legislative Coordinator,
Kansas Association of Counties

Subject: HB 2899, providing for self appraisal

The Kansas Association of Counties opposes HB 2899. It seems to us that property owners would tend to overvalue their property if they were afraid it would sell. If they really wanted to sell the property they are likely to undervalue it. Where is the fairness and equity in this arrangement.

Is this permissive legislation? What about administration of such a provision? It is not in our opinion a desirable solution to any problems that may still exist after reappraisal.

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