

Approved: Jan 24, 1995  
Date

## MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on January 23, 1995 in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Martin, Senator Bond, Senator Clark, Senator Feleciano, Jr., Senator Hardenburger, Senator Lee, Senator Ranson, Senator Sallee and Senator Wisdom.

Committee staff present: Tom Severn, Legislative Research Department  
Chris Courtwright, Legislative Research Department  
Don Hayward, Revisor of Statutes  
Elizabeth Carlson, Secretary to the Committee

Conferees appearing before the committee: Larry Clark, Kansas County Appraisers Association

Others attending: See attached list

### APPROVAL OF MINUTES

Senator Bond made a motion to approve the minutes of January 19 and January 20, 1995. The motion was seconded by Senator Corbin. The motion carried.

### REQUESTS FOR INTRODUCTION OF BILLS

Senator Martin made a motion to introduce a bill regarding tax treatment of nurseries and greenhouses. The motion was seconded by Senator Clark. The motion carried.

### SB 65--DUTIES OF COUNTY APPRAISERS

Larry Clark, Kansas County Appraisers Association, appeared as a proponent for the following bills, **SB 65, SB 66, SB 67 and SB 68.** (Attachment 1) He explained the changes which are being proposed in **SB 65.** The word "hearing" was added in place of the title "county board of equalization" which was stricken and also new 9 under Section 1 was added. Due to an error in drafting the words "officer/panel" after the word "hearing" were omitted in line 23.

Senator Martin made a motion to amend **SB 65** in line 23 to add the words "officer/panel" after the word "hearing." The motion was seconded by Senator Wisdom. The motion carried.

### SB 66--QUALIFICATIONS OF COUNTY APPRAISERS

Larry Clark, Kansas County Appraisers Association, explained the reason for **SB 66.** The only change made was to strike the word "1997" and change it to "2001." Because of the rate of turnover in the county appraisers position, it may be difficult to satisfy the five year experience requirements for the general licensure by the 1997 reappointment cycle. The Executive Board of the Kansas County Appraisers Association would also like to eliminate the "grandfather" clause.

In answer to questions from the committee, Mr. Clark said at the present time there are 97 county appraisers but only 32 have general licensure. There was discussion of granting waivers on a case by case basis and who would grant the waiver. Mr. Clark replied the Director of Property Valuation Division would be able to grant a waiver. Mr. Clark also said this experience requirement of 5 years cannot be completed for some of the present appraisers and this is the reason for changing from the two year deadline to the six year deadline.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:00 a.m. on January 23, 1995.

**SB 67--TAXATION OF MOTORIZED BICYCLES**

Larry Clark, Kansas County Appraisers Association, explained the reasons for this "tax and tag" law for motorized bicycles. This would eliminate the problem of tax payers not registering the motorized bicycles; also the statutes requiring them to be listed and assessed are not being interpreted consistently across the state.

A question was asked if there is a definition of "motorized bicycles" in the statutes and he said it is defined. Another question was if the motorized bicycles were put under the "tax and tag" law, would they be required to have insurance and if this is included in this bill? Mr. Clark said "no, this is simply a bill for taxation only." Staff said they did not think the insurance was a problem. Some of the members thought the motorized bicycles needed insurance if they were going to be put under the "tax and tag" law. Betty McBride, Motor Vehicle Licensure Division, was in the audience, and answered some questions about this bill. She said motorized bicycles are very limited in number and she did not think it would be a problem for the Motor Vehicle Licensure Division to require insurance or if it not be required.

Senator Ranson said she would like to hear from some taxpayers who might object to this bill.

**SB 68--COMPUTATION OF RECREATIONAL VEHICLES TAX**

Larry Clark, Kansas County Appraisers Association, said **SB 68** simply changes the word "appraiser" to "treasurer" in line 31. This is a cleanup of the statutes and would eliminate the taxpayer being sent back and forth between the treasurers' office and the appraisers' office. The treasurer should be computing the tax.

A member of the committee asked if this has been agreed to by the Kansas County Treasurers' Association and Mr. Clark said this has been discussed with them and they did not object.

The hearings were closed on these bills.

The meeting adjourned at 11:35 a.m.

The next meeting is scheduled for January 24, 1995.



**KANSAS COUNTY APPRAISERS ASSOCIATION**

P.O. Box 1714  
Topeka, Kansas 66601

To: Senate Assessment and Taxation Committee  
From: Larry Clark, CAE, Chairman Legislative Committee  
Date: January 23, 1995

Thank the members of the committee for agreeing to consider the changes represented in Senate Bill 65, 66, 67 and 68. My name is Larry Clark. I am appearing on behalf of the Kansas County Appraisers and their legislative committee.

We consider the bills before this committee as being technical in nature. Our intent in asking for their introduction is to clarify the statutes being amended. I will discuss each briefly.

**SENATE BILL 65**

This bill proposes to amend K.S.A. 79-1412a in two areas. It would remove the language referring to the county board of equalization contained in section 1.(a).(3) and replace it with "hearing officer or panel". The current draft should be modified to include that phrase on lines 23 and 25.

It would also make audits of personal property renditions a part of the duties of the appraiser. There is concern in the minds of some appraisers that this responsibility is not spelled out clearly enough in existing statutes.

**SENATE BILL 66**

The rate of turnover in county appraiser's positions has left us with a significant number of newly appointed appraisers across the state. These people will not be able to satisfy the experience requirements for the general license in time for the 1997 reappointment cycle. Therefore, the executive board is asking the legislature to extend the deadline for licensing to the cycle in 2001. In return, we would request that the so-called grandfather clause be eliminated entirely and thereby require all county appraiser to have a general license at that time.

**SENATE BILL 67**

Motorized bicycles are subject to property taxation, but the enforcement of the statutes requiring them to be listed and assessed is inconsistent across the state. This is due to the difficulty in discovering them, if they are not listed by the owner, and the small amount of revenue generated. The alternative proposed by this bill is to place them under the tax and tag law and place a minimal tax on them. When they are registered the owner will pay the taxes, thus reducing some of the administrative cost to the county and the taxpayer's annoyance at having to render this property.

**SENATE BILL 68**

The recreational vehicle statute K.S.A. 79-5122 requires that property taxes be calculated by the county appraiser when they are not listed on the registration application form. This is a very easy task which can be computerized and done in the treasurer's office when the taxpayer comes in to register the vehicle. Inserting the county appraiser into the process will likely mean the taxpayer will be bounced from one office to another needlessly.

*Senate Assess + Tax  
Jan 23, 1995  
attach 1-1*