

Approved: March 6, 1997

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 March 5, 1997, in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Lee, Senator Bond, Senator Hardenburger, Senator Karr, Senator Praeger, Senator Steffes and Senator Steineger.

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

Conferees appearing before the committee: Gus Bogina, Board of Tax Appeals
Mark Beck, Property Valuation Department

Others attending: See attached list

The minutes of the February 21 and February 24 meetings were approved.

Senator Langworthy reopened a discussion on a previously heard bill, **SB 161**, concerning appeals from appraised property valuation determinations. She recalled a concern expressed by county conferees regarding the time period for payment of interest. Staff reviewed the bill with the aid of charts comparing the procedures for appeal of value of assessment under current law with the provisions for procedures for appeal of value in **SB 161**. (Attachments 1 and 2) With respect to appeal at the local level, there would be no change in current law. If the taxpayer does not choose to accept the appraiser's decision, he must appeal within 18 days either to the local board or to the district office as in current law. **SB 161** contains no deadline for completion of the hearing by the hearing officer.

Senator Langworthy raised the question if a time certain for completion of hearings by the hearing officers should be included in the bill. Gus Bogina, Board of Tax Appeals (BOTA), stated that a July 1 deadline for hearings for 105 counties is not realistic for BOTA. Mr. Bogina did not recognize the concern indicated because the appeals regard single-family residences; and, in general, those differences and the amount of liability that might be incurred if there is a change in value will not be significant. He noted that he suggested a deadline of August 1 when the bill was drafted; however, that date was not included in the bill.

Senator Bond recalled that testimony from the Sedgwick County Board of County Commissioners requested that Sedgwick County be excluded because their county commissioners have been trained to be hearing officers. Staff advised that Sedgwick County's chartering out would not raise a problem with regard to uniformity. Mr. Bogina commented that, if the intent of the bill is to solve the perception that there is not impartiality in the decisions of hearing officers, allowing county commissioners, who are sitting as county commissioners, to be hearing officers once again perpetrates the perception that hearing officers are not impartial. He noted that Sedgwick County is the only county in which commissioners serve as hearing officers.

Attention was returned to the issue of including a time certain for hearing appeals. Staff explained that relevant language is located on page 2, line 22 of the bill, which provides that appeals be set "as soon as practicable." Current law requires that appeal hearings be completed by July 1.

Senator Lee moved to amend **SB 161** by striking "as soon as practicable" on page 2, line 22, and inserting "by August 1", seconded by Senator Bond. The motion carried.

Senator Corbin moved to report **SB 161** favorable for passage as amended, seconded by Senator Bond. The motion carried.

The meeting was adjourned at 11:40 a.m.

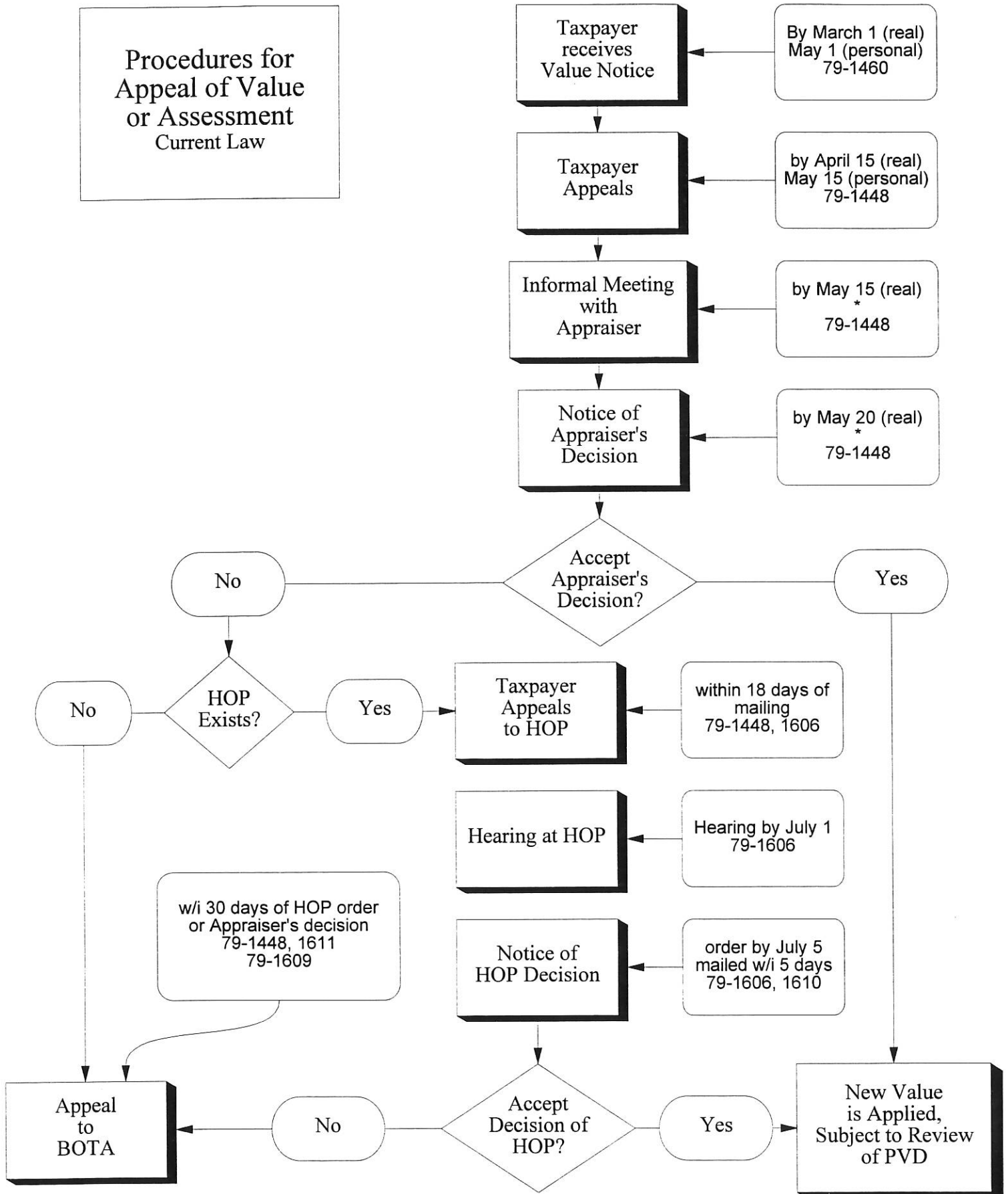
The next meeting is scheduled for March 6, 1997.

SENATE ASSESSMENT & TAXATION COMMITTEE
GUEST LIST

DATE: March 5, 1997

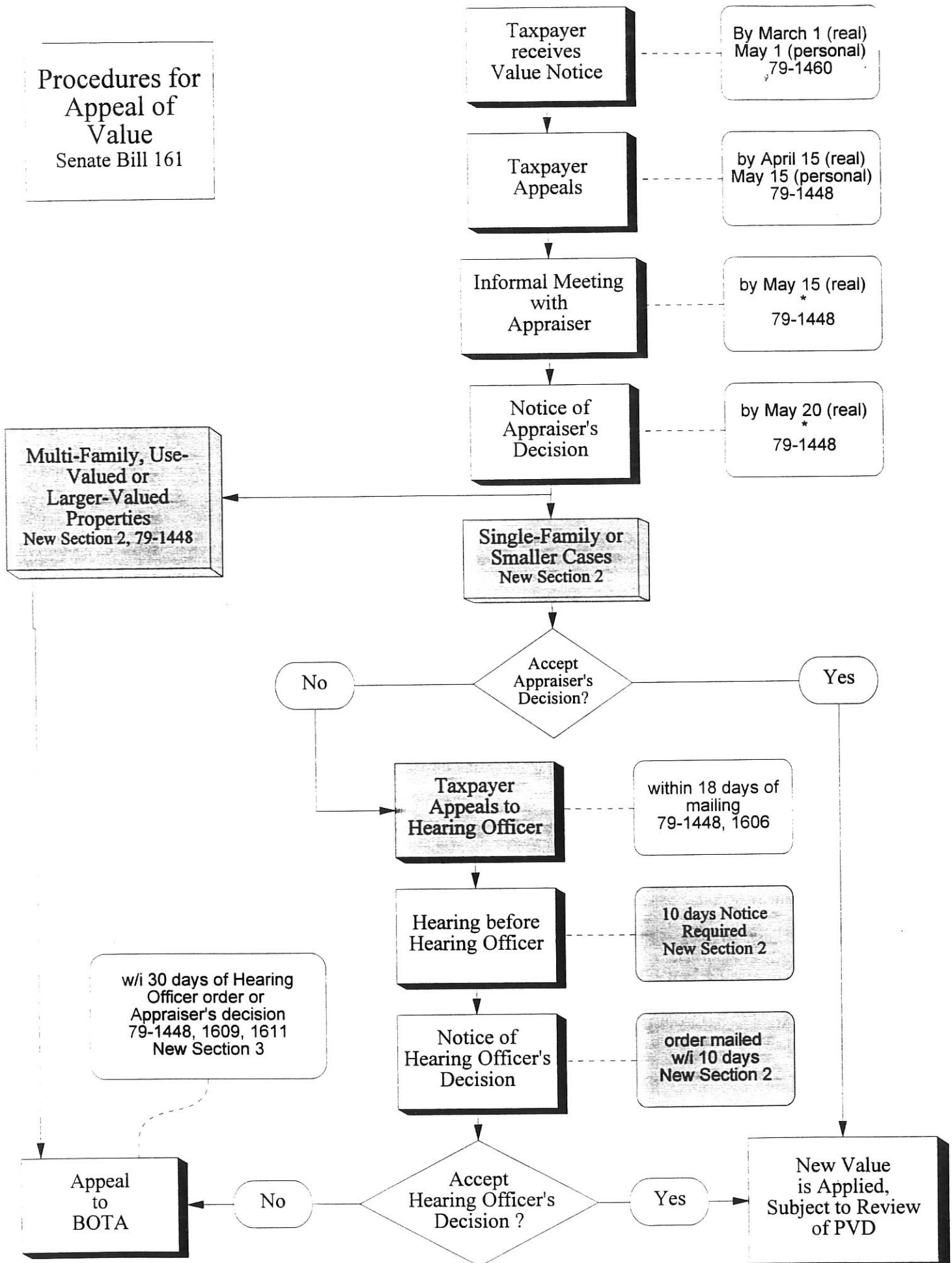
NAME	REPRESENTING
<i>Hannah Brown</i>	-
<i>Sorothy Steele</i>	
<i>Jeff Bridges</i>	DOB
<i>MARK BECK</i>	KFOR

**Procedures for
Appeal of Value
or Assessment
Current Law**



Senate Assessment + Taxation
3-5-97
Attachment 1

Procedures for Appeal of Value
Senate Bill 161



*Senate Assessment & Taxation
3-5-97
Attachment 2*