



Senate Assessment and Taxation Committee
Caryn Tyson, Chair

SB 484 – Support
Kansas County Appraisers Association

The Kansas County Appraisers Association supports SB 484 as it would make the personal property taxation system in Kansas better for appraisers and taxpayers alike. KCAA points to 3 reasons why this bill should be passed favorably out of the Committee.

1. Equity – Most of the items listed in SB 484 are generally exempt from taxation for agricultural users or commercial business users, but those same items are taxable for residential users. Although certain tax policies may dictate different taxation treatment for property based on use, the policy of purposely taxing the residential use of such items while exempting those same items from taxation if used for other purposes should be reconsidered.
2. Statutory Compliance – A recent BOTA ruling has made it difficult in certain cases to determine if some of the items listed in SB 484 should be exempt or taxable based on their use. Exempting these items without regard to use would eliminate the ambiguity for taxpayers and appraisers.
3. Cost to Counties and the State – In many counties the cost of discovering, listing, valuing, and taxing the personal property items included in SB 484 is greater than the revenue received from taxation. The labor costs associated with the discovery and valuation of these items, the cost of printing/ mailing renditions for these items, the cost of printing/ mailing valuation notices, and the cost of printing/ mailing tax statements associated with these items can be eliminated. Additionally, any cost incurred by the Board of Tax Appeals associated with exemption requests or appeals regarding these items would be eliminated. As with any part of government, a reduction in costs (budget) equals a tax break for ALL taxpayers.

Sean Robertson
Kansas County Appraisers Association