



House Taxation Committee  
Adam Smith, Chair

SB 10 – Support Testimony  
Kansas County Appraisers Association

The Kansas County Appraisers Association supports the exemption from property taxes of the personal property items listed in SB 10. A list of pros and cons according to KCAA regarding this measure is below.

Pros

- Most of the items proposed to be exempted in SB 10 are currently exempt from property taxation if those items are used for agricultural or commercial purposes. Exempting these same items regardless of the use will be more equitable for residential taxpayers and result in less ambiguity for taxpayers and appraisers.
- Most exemptions create a tax shift from one classification of taxpayer to another, but this exemption will be primarily for residential taxpayers (see above). The shift will be away from residential taxpayers and spread to all taxpayer classifications.
- Exempting these items will allow County Appraiser resources to be used in other phases of the valuation process and will result in lower costs attributed to tracking personal property items. In some cases, the county cost of discovering, listing, valuing, and taxing these items is greater than the tax collected on those items.
- Exempting these items without the requirement to file a request with the Board of Tax Appeals will reduce costs for BOTAs as well as counties. As with any part of government, a reduction in costs (budget) equals a tax break for all taxpayers.

Con

- Exempting of watercraft from property taxes could create a shift of local property taxes onto residents of counties that have large lakes/marinas, whereas those taxes may currently be paid by non-residents who store their watercraft in that County. However, with the assessment rate for watercraft being just 5% of market value, the impact should be minimal.

Sean Robertson – Kansas County Appraisers Association Legislative Committee