

Nick Jordan, Secretary
David N. Harper, Director

Sam Brownback, Governor

February 5, 2012

Senate Committee on Local Government
Capitol Building, Room 159-S

Re: SB 348

Chairman Reitz and members of the committee, I am Bill Waters, Attorney, Division of Property Valuation, Kansas Department of Revenue.

The Division would suggest an amendment to Senate Bill 348, to reflect what we believe is the proponents' intent.

Identical language in sections 1 and 6 should be amended to read as follows:

*"No presumption shall exist in favor of the county appraiser with respect to the validity and correctness of such determination, ~~except that no such presumption shall exist with regard~~ **[respect]** to leased commercial and industrial property unless the taxpayer has furnished the county or district appraiser, either at the informal meeting required by K.S.A. 79-1448, and amendments thereto, or the informal meeting required by K.S.A. 79-2005, and amendments thereto, a complete income and expense statement for the property for the three years next preceding the year of appeal."*

The existing language establishes a presumption in favor of the appraiser when the taxpayer has furnished a complete income and expense statement for the three years next preceding the year of appeal. The new language will shift the burden of proof to the county appraiser when the taxpayer has furnished a complete income and expense statement for the three years next preceding the year of appeal.

The Division would also suggest an amendment to section 2 as follows:

All personal property shall be listed and taxed each year in the taxing district in which the property was located on the first day of January, *but all vessels, as defined by K.S.A. 32-1102, and amendments thereto, **[and required to be numbered pursuant to K.S.A. 32-1110, and amendments thereto,]** which are located or stored outside this state on the first day of January shall be listed in the taxing district where the owner resided on the first day of January, and*

This change is to assure that this provision is only applicable to vessels required to be awarded a certificate of number (“KA number”) by the secretary of wildlife and parks.

I will be happy to attempt to answer any questions you may have.

Thank you,

Bill Waters
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