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TO: Senator Les Donovan, Chairman
Senate Standing Committee on Assessment and Taxation

FROM: David Harper, Director
Kansas Division of Property Valuation

DATE: February 3, 2016

SUBJECT: Senate Bill 353

Senate Bill 353 amends K.S.A. 79-213 by adding property belonging exclusively to the United States to the list of property identified in KSA 79-213(l) which can be classified as exempt by the county appraiser.

Generally, an applicant for exemption must obtain an order from the state board of tax appeals before the county appraiser can remove the property from the taxable rolls. There are though a number of exceptions where the county appraiser is allowed to approve the exemption without an order from the Board of Tax Appeals. Those exceptions are listed in subparagraph (l) of K.S.A. 79-213. Senate Bill 353 as introduced would add to the list property belonging to the United States and exempted from taxation pursuant to K.S.A. 79-201a, simplifying the initial application process for the taxpayer while still allowing for an application review by the state board of tax appeals if there is a dispute on the exemption request.