



Written Testimony in Opposition of House Bill 2780
House Taxation Committee
Ed Eilert, Chairman, Johnson County Board of County Commissioners
March 20, 2018

Dear Chairman and Committee Members:

Thank you for the opportunity to write in opposition of House Bill 2780 which requires counties to pay for costs associated with the appeal of any taxpayer who is aggrieved by the final determination of the county appraiser.

The fiscal impact on this legislation is unknown as this time. All local tax payers would be paying this cost rather than just those who are appealing their valuation. This could increase the number of appeals due to their being financial remediation to those successfully appealing.

In addition, if this act takes place after publication in 2018, no money was budgeted last year on the local level when FY 18 budgets were adopted. County budgets are restricted under the tax lid, so these additional expenses could cause other services to be cut to cover payment.

The county appraiser follows the statutes and guidance from the Kansas Department of Revenue Property Valuation Division (PVD), yet may be penalized for doing so when an appraisal is lowered. Could this create an artificial situation where appraisers are lowering appraised values to prevent the penalty of possible costs associated with a successful appeal? Could this also create a situation where the appraiser falls below the ratios set by PVD?

The term "costs associated with the appeal" is a broad statement. Who would determine what costs are included?

The Johnson County Board of County Commissioners opposes the HB 2780 in its current form and urges the Committee to not advance this bill.