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To: Senate Assessment and Taxation Committee  
Date: April 6<sup>th</sup>, 2018  
Subject: Support for SB 459.

Honorable Chairwoman Tyson and members of the Senate Assessment and Taxation Committee:

On behalf of the Kansas Association of REALTORS® (KAR), thank you for the opportunity to provide written comments in support of SB 459 which would establish the property and sales tax review study commission.

KAR represents over 9,500 members involved in both residential and commercial real estate and has advocated on behalf of the state's property owners for over 95 years. REALTORS® serve an important role in the state's economy and are dedicated to working with our elected officials to create better communities by supporting economic development, a high quality of life and providing affordable housing opportunities while protecting the rights of private property owners.

REALTORS® believe that real estate is burdened with an excessive share of the constantly increasing cost of state and local government. While we realize the importance of many programs funded through property tax revenues, we believe tax revenues should be equitably collected from a variety of sources and encourage taxing jurisdictions to consider the negative impact to the housing market associated with any potential increase in property tax rates.

Over the years, KAR has supported many reforms sought to bring fairness and accountability to the property tax valuation and appeals process. Furthermore, KAR has supported efforts to give voters a greater voice in city and county budgetary decisions. That being said, it would now be prudent to engage in a comprehensive review of the utilization of property tax as a funding source for government, as well as identifying the factors driving the seemingly ever increasing property tax burden.

KAR would like to thank you for your tireless work on tax policy this session and your willingness to listen to our concerns and ideas surrounding this and other issues. Thank you for your consideration of our testimony.

Respectfully submitted,

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Vice President of Governmental Affairs  
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