



**Senate Committee on Assessment and Taxation
Testimony in Support of Senate Bill 272
Presented by Eric Stafford, Vice President of Government Affairs**

Wednesday, January 29, 2020

Madam Chair and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber represents small, medium and large businesses of all industry segments across the state.

The Kansas Chamber appreciates the opportunity to testify in support of Senate Bill 272, prohibiting the board of tax appeals from increasing a taxpayer's valuation to an amount higher than that of the appraised valuation which was under appeal.

It seems like legislation would not be needed to protect taxpayers from an unexpected increase in their valuation during the appeals process, but unfortunately there have been instances where BOTA's finding has resulted in a higher valuation than what was initially under appeal. No taxpayer should leave BOTA with a ruling that's worse than what they were appealing.

Just last year before this committee, a representative from BOTA was asked if the board had the authority to increase a property valuation above the initial appraised value under appeal, and the answer given to this committee was that BOTA did not.

Senate Bill 272 would simply codify in statute that a taxpayer, following their appeal, does not go home with a valuation greater than what the county appraiser initially determined. We appreciate the opportunity to testify in support of Senate Bill 272 and would be happy to answer questions at the appropriate time.