



KANSAS
ASSOCIATION OF
COUNTIES

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Testimony of the Kansas Association of Counties to the
Senate Committee on Assessment and Taxation
Opponent Testimony on SB 272 • January 29, 2020

Madam Chair and Members of the Committee:

Thank you for the opportunity to submit testimony regarding SB 272 on behalf of KAC. SB 272 would prevent the valuation of a property from increasing at a Board of Tax Appeals hearing. KAC is opposed to this bill.

At the BOTA level, the charge of the panel is to determine the correct value of the property. While in some cases that value may be lower, the appropriate value could in fact be higher. Under the Kansas Constitution property must be valued in a uniform and equal manner. To restrict the value from increasing at the BOTA level means that BOTA cannot correct a value that it determines to be too low following the presentation of evidence. Statutorily mandating the set of potential outcomes in the proceeding could create problems of equity within valuations.

KAC would urge the panel to reject SB 272. Thank you for your time and consideration.

Respectfully,

Jay Hall
Kansas Association of Counties

