SB 295 Proponent Testimony – in person Prohibiting valuation increase for normal repairs Senate Assessment and Taxation Committee Dave Trabert – CEO February 6, 2020



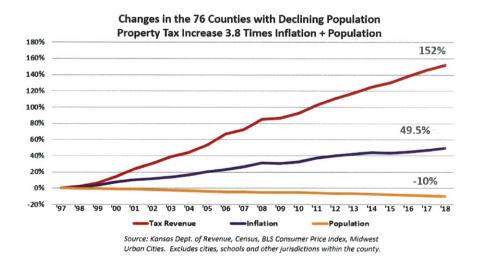
Chairwoman Tyson and Members of the Committee,

We appreciate this opportunity to testify in support of SB 295, which prohibits a property tax valuation increase solely as the result of normal repair, replacement or maintenance.

Kansas Policy Institute routinely hears complaints from homeowners about valuation increases resulting from routine maintenance such as painting their house, replacing a fence or replacing a roof. Their contention is that the valuation didn't decline in prior years as the property depreciated from, say, not being painted, so it's not fair that they're 'punished' with a higher valuation for keeping their home in good condition.

Of course, taxpayers believing that their valuations didn't decline from <u>not</u> being painted (for example) is just anecdotal; perhaps some county appraisers could provide data showing annual valuation declines for homes that didn't get routine maintenance. It may be beneficial to amend the bill and identify specific examples of normal repair, replancement, and maintenance that the legislation is intended to cover.

Taxpayers are understandably hyper-sensitive to valuation increases because property tax has been increasing far in excess of inflation, even in counties with declining population. The chart below shows property tax for the operation of the 76 county governments with declining population jumped 152% between 1997 and 2018.



For these reasons, we encourage the Committee to approve SB 295 and thank you for your consideration.