



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 295 • February 6, 2020

Madam Chair and Members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer testimony on SB 295, which would prohibit property valuation increases as a result of normal maintenance.

The first and most prominent concern on this issue is what would be defined as normal maintenance. While replacing windows could be considered “normal” after some time, installing better or more energy efficient windows should be considered an upgrade, for example. The definition of “normal” would need to be well defined so that everyone understands what “normal” is.

Additionally, if increasing value as a result of “normal” maintenance is prohibited, the inverse of that proposition must also be true – value cannot decrease as a result of a lack of “normal” maintenance. Again, this is why the definition of “normal” is so critical here. A clear understanding of what is “normal” versus what is an upgrade is important for everyone to understand so that the standard is obvious to everyone.

Thank you for your time and attention.

Respectfully,

A handwritten signature in cursive script that reads 'Jay Hall'. The signature is written in black ink and is positioned above the printed name.

Jay Hall
Kansas Association of Counties