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Date: February 5, 2020
To: Senator Caryn Tyson, Chairwoman, Senate Assessment and Taxation Committee
From: Shahira Stafford, Kansas Cooperative Council
RE: Senate Bill 294, notice and public hearing requirements to exceed certified tax rate

Madam Chair, and Members of the Committee,

Thank you for allowing me to testify in support of Senate Bill 294. My name is Shahira Stafford, and I am here on behalf of the Kansas Cooperative Council (KCC). The KCC represents all types of cooperatively-structured businesses including agriculture, utility, financial, and consumer coops.

As you may be aware by now, our agricultural cooperatives in particular have been battling against drastically high property taxes on their commercial grain storage in recent years. We greatly appreciate the Chairwoman for allowing the grain industry to voice their concerns during informational hearings in 2018.

Since then, the KCC, along with our friends at the Kansas Grain and Feed Association, have continued difficult, yet productive discussions with the Kansas Department of Revenue's Property Valuation Division (PVD) on revisions to their Grain Elevator Property Valuation Guide. This guide is used by county appraisers across the state in determining how these complex properties are assessed and valued.

The PVD has also recently consulted with a certified general appraiser and expert in commercial, agricultural properties to further review the guide and potentially incorporate more changes requested by the industry. This is promising, and we are hopeful that more progress can be made toward consistency and uniformity in grain elevator tax assessments.

While we are making progress, there is much more work to be done. Many of our members are still seeing sharp hikes in their appraised valuations and continue to muddle through the long and arduous appeals process. The KCC strongly supports comprehensive property tax reform at the state level, and we believe that the provisions in SB 294 will increase transparency to the taxpayer and help remove barriers to property tax relief that Kansans so desperately need.

Thank you for allowing us to comment today, and I'd be happy to stand for questions when appropriate.