



**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 301 • February 19, 2020

Madam Chair and Members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer testimony regarding SB 301, which would allow for triennial valuations for property.

One of the big issues that has come before this committee during the 2020 session is avoiding large increases in property valuation. Triennial valuations will do the exact opposite of that. By only doing valuations once every three years, the chance that values will change radically will be much higher. Those fluctuations, particularly in markets that are already experiencing high growth, could be very dramatic.

Additionally, these dramatic increases could overwhelm the current appeals system. As taxpayers see dramatic changes in valuation, particularly for taxpayers that are currently accustomed to annual valuation, the likelihood that a taxpayer will appeal their new valuation will increase, potentially backlogging the entire system.

KAC would respectfully ask what the goal of SB 301 is, and how that goal might be better achieved, as SB 301, as currently written, seems to create new challenges without addressing current issues.

Thank you for your time and consideration.

Respectfully,

Jay Hall  
Kansas Association of Counties

