

Senate Assessment and Taxation Committee  
Senator Caryn Tyson, Chair  
Senate Bill 301

Kansas County Appraisers Association  
SB301 - Opposed



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The Kansas County Appraisers Association is opposed to SB301 as introduced.

A triennial cycle of appraisal would not be a benefit to taxpayers, county commissioner boards, or county appraisers in Kansas.

Taxpayers would largely have their values frozen for two additional years after the initial valuation year, regardless of the market, and then see a significant change when the next valuation cycle begins. This only exacerbates taxpayer concerns regarding the inconsistency of values from one valuation cycle to the next.

County commissions may only be able to evaluate their choice, at least based on public opinion of values, of county appraiser once during a 4-year appointment cycle.

County appraisers would have to retrospectively value new construction based on what he value would have been in the first year of the triennium rather than basing the value on current costs or markets.

In any of the above cases, an annual valuation cycle eliminates those problems.

A 3-year valuation cycle would not benefit those taxpayers and jurisdictions where there is substantial market change and substantial new construction from one year to the next.

Sean Robertson  
Kansas County Appraisers Association