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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: Amelia Kovar-Donohue, Assistant Revisor
Date: February 20, 2020
Subject: Senate Bill No. 309

Summary

Senate Bill No. 309 relates to property taxation and judicial review. Currently, at the election of a taxpayer, any summary decision or full and complete opinion of the board of tax appeals issued after June 30, 2014, may be appealed by filing a petition for review in district court. Any appeal to the district court shall be a trial de novo that includes an evidentiary hearing where issues of law and fact are determined anew. The bill amends K.S.A. 74-2426 to provide that with regard to any matter properly submitted to the district court relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes or the determination of classification of property for assessment purposes, the county appraiser shall have the duty to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination.

The bill would take effect from and after its publication in the statute book.