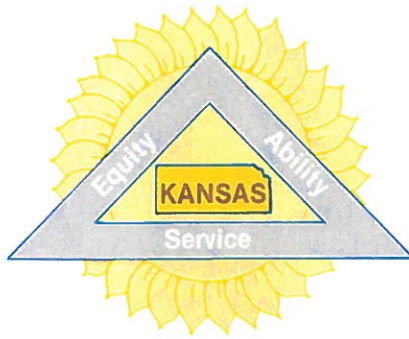


Senate Assessment and Taxation Committee
Senator Caryn Tyson, Chair
Senate Bill 309

Kansas County Appraisers Association
SB309 - Opposed



Senate Assessment and Taxation Committee
Caryn Tyson, Chair
SB309

The Kansas County Appraisers Association opposes SB309 for two reasons.

First, the Board of Tax Appeals should be the final say on property value determinations in Kansas, and only when there is a question of law in the appeal procedure should the District Court be involved in the process. District Court judges have no appraisal training and are rarely equipped with the knowledge and experience to make valuation decisions.

Second, the burden of proof in a Court proceeding falls, with very few exceptions, to the person or entity bringing the action. However, under the current valuation appeal process set forth in KSA 74-2426, the county is prevented from appealing a Board of Tax Appeals decision to the District Court; only the taxpayer may make such an appeal. The burden of proof in any judicial matter should not be put upon a person or entity who is prohibited from bringing the action to the Court.

The Kansas County Appraisers Association asks that the committee not allow this bill to move forward based on the above reasons.

Sean Robertson
Kansas County Appraisers Association