

April 8, 2019

The Honorable Steven Johnson, Chairperson  
House Committee on Taxation  
Statehouse, Room 185-N  
Topeka, Kansas 66612

Dear Representative Johnson:

**SUBJECT:** Fiscal Note for HB 2408 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2408 is respectfully submitted to your committee.

Under current law, a taxpayer who is appealing their property valuation that has not yet filed an appeal with the Board of Tax Appeals is able to provide the county appraiser a third-party fee simple appraisal performed by a Kansas certified general real property appraiser that reflects the value of the property as of January 1 for the same tax year being appealed. HB 2408 clarifies that the third-party fee simple appraisal for residential appeals can be performed by either a Kansas certified residential real property appraiser or a Kansas certified general real property appraiser.

The Department of Revenue, Real Estate Appraisal Board, and the Kansas Association of Counties indicate HB 2408 would have no fiscal effect.

Sincerely,



Larry L. Campbell  
Director of the Budget

cc: Sally Pritchett, Real Estate Appraisal  
Lynn Robinson, Department of Revenue  
Chardae Caine, League of Municipalities  
Jay Hall, Association of Counties  
Dale Dennis, Education