

SESSION OF 2020

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 295**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 295 would provide that the appraised valuation of real property not be increased solely as a result of normal repair, replacement, or maintenance of existing improvements on the property.

**Background**

The bill was introduced by Senators Tyson, Alley, Braun, Estes, Goddard, Hilderbrand, Longbine, Lynn, Masterson, Olson, Petersen, Thompson, Wagle, and Wilborn.

In the Senate Committee on Assessment and Taxation hearing, testimony in support of the bill was offered by a representative of the Kansas Policy Institute. Written-only proponent testimony was offered by the Kansas Agribusiness Retailers Association, the Kansas Association of Wheat Growers, the Kansas Grain and Feed Association, the Kansas Soybean Association, and the Renew Kansas Biofuels Association. Opponent testimony was provided by representatives of the Kansas Association of Counties and the League of Kansas Municipalities. Neutral testimony was provided by representatives of the Property Valuation Division of the Kansas Department of Revenue and the Kansas County Appraisers Association.

According to the fiscal note prepared by the Division of the Budget on the bill, the Kansas Department of Revenue

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

estimates enactment of the bill has the potential to decrease property tax revenues by a negligible amount. The Kansas Association of Counties and the League of Kansas Municipalities indicate enactment of the bill has the potential to reduce the amount of local property tax revenues collected, but are unable to make a precise estimate of the fiscal effect on local governments. Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2021 Governor's Budget Report*.