



House Taxation Committee
Adam Smith, Chair
SB13

The Kansas County Appraisers Association opposes the one small portion of SB13 which directly affects county appraisers and property valuation. The remainder of SB13 directly affects other county agencies and KCAA defers to them in their testimony.

The portion of the bill directly affecting appraisers states:

The valuation for all real property also shall not be increased solely as the result of normal repair, replacement or maintenance of existing structures, equipment or improvements on the property. For purposes of this section, "normal repair, replacement or maintenance" does not include new construction as defined in this section.

New construction is defined in the bill as "...the construction of any new structure or improvements or the remodeling or renovation of any existing structures or improvements on real property".

Kansas County Appraisers Association would like to clarify that it is not common practice for county appraisers to increase a value based on what is described in the aforementioned section of SB13. County appraisers are prescribed by law to determine the fair market value of each property on an annual basis. Fair market value, whatever the change in value may be from the previous year, is based on the physical property characteristics of each parcel of real estate as it exists on January 1 and is primarily driven by the actions of buyers and sellers in the market.

Kansas County Appraisers Association