



KANSAS
ASSOCIATION OF
COUNTIES

300 SW 8th Avenue, Suite 300 • Topeka, KS 66603
785-272-2585 • Fax 785-272-3585 • www.kansascounties.org

House Taxation Committee
February 3, 2021
House Bill 2023

Kansas Association of Counties
Neutral Testimony – Written Only

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer testimony on HB 2023. KAC is concerned about this bill and the effect that it may have on agricultural property valuation.

This bill would move to a simple eight year average. While this will help smooth the valuation over time, it may not address the issue that is at hand. An eight year running average will not cause the property tax to fall immediately if there is a dramatic change in the market. Only after multiple lower years are factored into the average will the price begin to fall. In fact, in some cases, the initial year of a down cycle could see an increase due to the cyclical nature of markets.

The ultimate question is this – does an eight year simple average value agricultural land based on its actual or potential income or productivity?

Thank you for the opportunity to provide this testimony to the committee. Please let me know if we can provide further assistance on this topic.

Jay Hall
Legislative Policy Director and General Counsel
Kansas Association of Counties
hall@kansascounties.org
(785)272-2585, Ext. 307