



House Taxation Committee
Adam Smith, Chair
SB98

The Kansas County Appraisers Association opposes SB98 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. Given that fact, District Court should base their findings on a review of the BOTA record and not conduct a de novo hearing.

Second, the burden of proof in any 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 fall upon a person or entity who is statutorily prohibited from bringing the action to the Court.

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