



House Taxation Committee  
March 22, 2021  
SB 119

Kansas Association of Counties  
Neutral Testimony

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on SB 119, which would address the following five items:

- change the time to request full and complete opinions from the state board tax appeals;
- require the state board of tax appeals to serve orders and notices by electronic means if requested by the party;
- prohibit valuation increases of certain property in appeals;
- require appraisal directives to require compliance with uniform standards of professional appraisal practice; and
- provide for notice and opportunity to be heard prior to removal from county appraiser eligibility list and providing notification when an individual no longer holds office of county appraiser.

I will address each of these items separately for clarity.

### **BOTA Opinions**

Under current law, aggrieved parties must request a full opinion within 14 days. This bill would extend that to 21 days. KAC does not oppose this change, but will note that the change could affect timelines for appeal, as the longer delay to request opinions may delay the filing of additional appeals, which may result in stretching the overall tax appeal timeline.

### **Electronic Notice**

This bill would also require that notices to parties be served electronically if requested by the parties. This is a reasonable change that promotes efficiency and expediency. KAC supports this change.

### **Valuation Increase Prohibition**

SB 119 would prohibit the board of tax appeals from increasing the appraised valuation to any amount greater than the final determination given by the county appraiser. This provision would essentially cap the valuation, regardless of what information comes into evidence during the appeals process. This is problematic, as it may require the hearing panel to disregard certain information that may affect the valuation because that information may exceed this arbitrary cap. Additionally, this may affect constitutional fair market valuations.

Given the questions regarding whether this policy change is consistent with the Kansas constitution, KAC cannot support this change.

### **Appraisal Directives**

This bill would require that appraisal directives comply with uniform standards of professional appraisal practice. KAC does not have any opposition to this change.

### **Appraiser Eligibility**

SB 119 would require that a notation be added to the eligible appraiser list if an appraiser does not complete their four year term. KAC is unsure of what the potential unintended consequences on this policy would be, and is therefore neutral on this portion of the bill.

Thank you for the opportunity to provide this information to the committee. KAC stands ready to answer questions at the appropriate time.

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