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Kansas Senate Committee on Assessment & Taxation
Attention: Chairwoman Caryn Tyson
300 West 10th Avenue, Topeka, KS 66112

January 28, 2021

Subject: Support of SB23 – Natural Disaster Building Property Tax Abatement

Dear Chairwoman Tyson and Committee Members,

I am Kevin Braun. I am a former legislator and live in the Kansas City metropolitan area. I am here today to speak in support of SB23. This is a bill I originally submitted in the 2020 Special Session as SB 9. The bill is a tax exemption for disaster relief. This Bill uses similar language to a Bill that was passed out of this Committee in the 2020 Regular Session but was not passed on the Senate floor.

As you are aware this Bill deals with the taxation of properties and buildings that were or are destroyed or rendered unusable after a natural disaster and yet taxed as if they were still at their full value. My goal with this Bill is to ensure that those who have experienced the misfortune of being victimized by a natural disaster in Kansas are not then victimized a second time by having to pay taxes on buildings based on the value of the building prior to the point at which it was destroyed.

I first became aware of this issue while speaking with victims of the May 28, 2019 Linwood, Kansas Tornado. This Bill is an opportunity to correct what I believe is a past legislative oversight. Although we cannot retroactively address this legislative oversight for every past victim of a Kansas natural disaster, we can do so for those who were recent victims of the Linwood Tornado and all those who will be victims of natural disasters in the future.

With that, I ask for your support of SB23 by both voting this Bill out of this Committee and making this Bill a priority for passage on the Senate floor during the 2021. I consider this Bill an opportunity to pass non-partisan legislation that is clearly good for the people of Kansas. Thank you for your time and consideration of this very important legislation.

Respectfully,

Kevin Braun

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