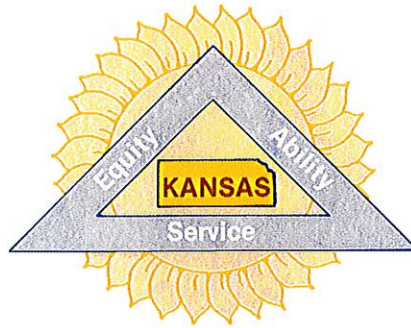


Senate Assessment and Taxation Committee
Senator Caryn Tyson, Chair
Senate Bill 119

Kansas County Appraisers Association
SB119-Opposed



Senate Assessment and Taxation Committee
Caryn Tyson, Chair
SB119

Although the Kansas County Appraisers Association supports the bulk of measures contained within SB119, KCAA opposes measures prohibiting an increase in value as the result of a hearing.

As a matter of intra-office policy, most county appraisers currently make the public relations choice to not raise a value due to previously unknown information being revealed about a property during an informal meeting/hearing.

However, to specifically prohibit a hearing officer or the Board of Tax Appeals from raising a value as the result of information brought forth in a hearing interferes with the statutory requirement to value property at market value. A good public relations decision does not necessarily make good law.

Sean Robertson
Kansas County Appraisers Association