



House Taxation Committee
Adam Smith, Chair

SB 8 – Neutral
Kansas County Appraisers Association

The Kansas County Appraisers Association supports portions of SB 8 but believes there needs to be some clarification to other portions of the bill.

There are four main components of Senate Bill 8. Below are those components and the KCAA stance on each:

- 1) Penalties being lowered for late filing of personal property
 - KCAA has no stance on this provision, since the appraisers will apply whatever the statutory penalty percentage is for late/non filing.
- 2) Grain elevators not being penalized for non-filing in 2022 (due to thinking such property was real estate at the time)
 - KCAA believes this to be a good provision since grain elevator owners nor appraisers nor PVD thought the property in question was to be classified as personal property on January 1, 2022.
- 3) Personal property owners having a single initial filing
 - KCAA would like the bill to clarify whether a taxpayer must file their personal property for 2024 as the initial filing or if personal property that has been filed previously counts as the initial filing.
- 4) Appraisers being granted the authority to lower/remove filing penalties
 - KCAA generally welcomes the ability to address penalties (and other issues) at the local level but is concerned this may cause inconsistency from county to county.

Sean Robertson
Kansas County Appraisers Association