

TO: House Taxation Committee
FROM: Rod Broberg, Kansas County Appraisers Association
RE: House Bill 2586
Date: March 6, 2012

House Bill 2586 amends K.S.A. 79-2005 to include language that currently exists in K.S.A. 79-1448, but also further adds a requirement to make a comp sheet available within 48 hours of a hearing.

The first part of the new language, as I have quoted below, is the same as is currently in 79-1448.

At such meeting it shall be the duty of the county appraiser or the county appraiser's designee to initiate production of evidence to substantiate the valuation of such property, including affording the taxpayer the opportunity to review the data sheet of comparable sales utilized in the determination of such valuation.

This change to 79-2005 is good in that it makes the language the same for informal hearings regardless of when they occur, either in the spring as an equalization hearing or in the fall as a payment under protest hearing.

The additional language, “*at least 48 hours before any hearing on such valuation.*”, raises some questions as to exactly what would be required of County Appraisers.

The addition of this language might lead one to believe that the comp sheets are not available to any person prior to a hearing. In fact the comp sheets would have been available to any property owner, at any time after value notices are mailed on March 1. The method of this availability might vary from county to county. Some counties may make the comp sheets accessible on the county website, others may mail them on request. Some counties, such as my own, mail a comp sheet with the hearing conformation letter.

The question with the 48 hour language is, what form does the legislature have in mind in making this requirement? Does this require a separate mailing to taxpayers who have scheduled a hearing? Is availability of the comp sheet on the internet sufficient to meet this statutory requirement? Who will interpret this language and assure that all counties are meeting the requirement?

As I stated above, the concept of making 79-1448 and 79-2005 the same is good because the hearing processes are for the same purpose and achieve the same result. The 48 hour requirement for comp sheets needs to provide more clarification for County Appraisers.