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Date: March 11, 2020  
To: Representative Steven Johnson, Chairman, House Taxation Committee  
From: Shahira Stafford, Kansas Cooperative Council  
**RE: Senate Bill 262, changing time to request full and complete opinion from BOTA to be based on date of service**

Mr. Chairman and Members of the Committee,

Thank you for the opportunity to provide testimony in support of Senate Bill 262 on behalf of the Kansas Cooperative Council (KCC). The KCC is a voluntary trade association representing all forms of cooperatively-structured businesses in Kansas. Its mission is to promote, support, and advance the interests, business success, and understanding of agricultural, utility, credit, and consumer cooperatives and their members through legislation and regulatory efforts, education, and public relations. Simply, cooperatives differ from other businesses because they are member-owned, member-controlled, democratically-governed, and profits are returned back to the patrons.

As you know, our agricultural cooperatives in particular have been battling against drastically high property taxes on their commercial grain storage facilities in recent years. The KCC, along with our friends at the Kansas Grain and Feed Association, are in continuous discussions with the Kansas Department of Revenue's Property Valuation Division in making important revisions to their Grain Elevator Property Valuation Guide.

The KCC is in strong support of comprehensive property tax reform, and we believe that this bill will benefit our members. **While we view SB 262 as a simple change, it's an important fix that would eliminate any ambiguity for an aggrieved party in requesting a full and complete opinion from the State Board of Tax Appeals (BOTA). Changing the law from "14 days following receipt" to "21 days following service" of a summary decision from BOTA would provide a more accurate timeline already defined in the Kansas Administrative Procedures Act (KAPA).**

For these reasons, the KCC stands in support of SB 262. Thank you for allowing us to comment today.