



**Kansas Grain and Feed Association  
Kansas Agribusiness Retailers Association  
Renew Kansas Biofuels Association**  
816 SW Tyler, Topeka, Kansas 66612 | 785.234.0461

January 22, 2020

To: Senate Committee on Assessment and Taxation  
From: Randy E. Stookey, Senior Vice President of Government Affairs  
RE: **Joint Proponent Written Testimony on Senate Bill 263, requiring a current year property tax estimate on the annual notice of valuation**

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Chairman Tyson and members of the committee, thank you for the opportunity to provide testimony in support of Senate Bill 263. This testimony is submitted jointly on behalf of the Kansas Grain and Feed Association (KGFA), the Kansas Agribusiness Retailers Association (KARA), and Renew Kansas Biofuels Association.

KGFA is the state association of the grain receiving, storage, processing and shipping industry in Kansas. KGFA's membership includes over 950 Kansas business locations and represents 99% of the commercially licensed grain storage in the state. KARA is an agribusiness industry trade association with membership of over 700 companies across Kansas. Renew Kansas Biofuels Association is the trade association of the Kansas biofuels industry.

Across Kansas, our member grain elevators, biofuel processing plants, and agribusiness facilities pay millions of dollars annually in property taxes that help support schools and local government. The ability of our members to operate a competitive or profitable business is often determined by the amount of fixed costs they must pay, such as property taxes. In recent years, the property tax burden on our members has grown exponentially through increases in property valuations.

We understand the intent of Senate Bill 263 is to increase transparency in taxpayers' annual property tax statements. Under this bill, the notice provided to each taxpayer would be required to include the following: (1) the mill levy and total property tax for the next preceding taxable year; (2) an estimate of the current year property tax based on the current year assessed value and the mill levy for the next preceding taxable year; and (3) an explanatory statement that the current year property tax estimate is calculated based on the mill levy for the next preceding taxable year, as the final mill levy rate for the current year has not yet been computed, and that the actual tax on the property may vary from the estimate.

Transparency in the property tax assessment process is essential, and we are supportive of changes to the property tax process that increase transparency. The changes set forth in this bill to increase transparency are common-sense, practical, and represent good public policy. For that reason, we stand in support of this bill.

Thank you for allowing us the opportunity to testify in support of Senate Bill 263.