

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Barbara Allen at 10:45 A.M. on January 25, 2005 in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Chris Courtwright, Kansas Legislative Research
Martha Dorsey, Kansas Legislative Research
Gordon Self, Revisor of Statutes Office
Nancy Kirkwood, Secretary

Conferees appearing before the committee:

Mark Beck, Director of Property Valuation Division (PVD), Kansas Department of Revenue, (KDOR)

Others attending:

See attached list.

Chairperson Allen opened the meeting bringing the Committee's attention to a briefing on Property Taxation given by Mark Beck, Director of PVD, Kansas Department of Revenue. Mr. Beck presented a brief description of finance and taxation and discussed how the mill levy affects taxes. His testimony included Kansas Constitutional Article 11. – Finance and Taxation, (Attachment 1, Appraised Value, Major Classes of Property (Billions), *PVD Statistical Report of Property Assessment and Taxation* (Attachment 2), 2003 Real and Personal Property Value and Tax Summary Statewide for several counties in Kansas, (Attachment 3), 2003 and 2004 Value and Tax per Capita, (Attachment 4), County Tax Base, (Attachment 5), and a copy of a 2004 Shawnee County Real Estate Tax Statement (Attachment 6).

Chairperson Allen requested PVD to furnish the Committee the 2003 Real and Personal Property Value and Tax Summary for Sedgwick County at the request of Senator Donovan.

KDOR furnished the Committee the request of Senator Apple, at the January 20, 2005 meeting. Senator Apple inquired what portion of that estimate was sales tax (Attachment 7). KDOR estimated \$21m in additional revenue would be collected over the next 4 years as a result of **SB 15**.

Introduction of Bills

Chairperson Allen called for bill introductions. Danielle Noe made a request for two bill introductions. The first bill, clarifying that component parts of personal property that are integral to the functionality of the property must be included as part of the personal property for the purpose of taxation. The second bill allowing the county appraiser to amend the tax rolls when valuation has been reduced due to a final determination made pursuant to the valuation appeals process for the prior year. Additionally, Johnson County seeks authorization for property owners to make a payment under protest until January 31, if at least one half of the taxes owed are paid by December 20 (Attachment 8). Senator Jordan made a motion to introduce the two bills, seconded by Senator Lee. The motion carried

Approval of minutes

The Chair called for the approval of January 24th minutes. Senator Schmidt made a motion to approve the minutes, seconded by Senator Lee. The motion carried.

The meeting adjourned at 11:50 a.m. The next meeting is scheduled for January 26, 2005.