



**House Committee on Taxation
House Bill 2472- Board of Tax Appeals trial de novo provisions
Presented by Eric Stafford, Vice President of Government Affairs**

Tuesday, February 9, 2016

Mister Chairman and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber appreciates the opportunity to testify in support of House Bill 2472 which we believe clarifies the legislative intent from Senate Bill 231 passed by the legislature in 2014.

Specifically, SB 231 stated that “an aggrieved person has the right to appeal any final order of the board after June 30, 2014, by filing a petition with the court of appeals or the district court. Any appeal to the district court shall be a trial *de novo*.”

A trial *de novo* is a new trial in which the entire case is presented as if there had been no previous trial. SB 231 gave taxpayers the option of either 1) an appeal to the Court of Appeals to review the record of the decision from BOTA or; 2) a trial *de novo* to the district court where the taxpayer is located. This was not a mandate but rather an option drafted to offer flexibility for the aggrieved tax payer who felt the decision regarding a property valuation from BOTA was incorrect.

Since the passage of SB 231, unfortunately there have been several instances where the district court has said *de novo* means reviewing the record of the case, not a new hearing as originally intended in 2014.

We believe HB 2472 makes necessary changes to ensure a taxpayer who elects to appeal their property valuation decision to the district court has the opportunity to receive a full, new hearing and present new evidence so they are better positioned to overturn an unfavorable ruling from BOTA on the property’s valuation.

We respectfully ask for your support of HB 2472 which restores the legislature’s intent of SB 231. Thank you for the opportunity to testify in support of HB 2472 and I am happy to answer any questions.



The Kansas Chamber, with headquarters in Topeka, is the leading statewide pro-business advocacy group moving Kansas towards becoming the best state in America to do business. The Chamber represents small, medium and large employers all across Kansas.