

Senate Committee on Assessment and Taxation Testimony in Support of Senate Bill 263 Presented by Eric Stafford, Vice President of Government Affairs

Wednesday, January 22, 2020

Madam Chair and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber represents small, medium and large businesses of all industry segments across the state. We appreciate the opportunity to testify in support of Senate Bill 263.

SB 263 modifies K.S.A. 79-1460 notification requirements to a taxpayer when the appraised valuation of property changes, specifically, changes in SB 263 deal with the valuation of property that has been reduced through the appeals process.

SB 263 adds that the notice sent to the taxpayer in the circumstance of a change in valuation must include:

- 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 rate for the current year has not been computed, and that the actual tax on the property may vary from the estimate.

We view this requirement as a benefit to both the taxpayer and local government to provide clarity and transparency to the taxpayer during the property tax valuation process.

We appreciate the opportunity to testify in support of Senate Bill 263, and I am happy to answer any questions at the appropriate time.