

April 17, 2019

The Honorable Steven Johnson, Chairperson  
House Committee on Taxation  
Statehouse, Room 185-N  
Topeka, Kansas 66612

Dear Representative Johnson:

**SUBJECT:** Fiscal Note for HB 2275 by Representative Rhiley

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2275 is respectfully submitted to your committee.

HB 2275 would require each county to create a seven-member county board of tax appeals. The new county board would hear appeals from tax payers aggrieved by the final decision of the county appraiser or hearing officer. If aggrieved by the decision of the new board, the taxpayer may appeal to the state Board of Tax Appeals within 30 days after the decision was mailed to the tax payer and county appraiser. The bill would set the terms of office for the members, as well as compensation. The hearings would be informal, and no records would be kept.

According to the Kansas Association of Counties, enactment of HB 2275 would have a fiscal effect. Although the bill would have the hearings by the new county board "informal," the Association notes that administrative costs of the meetings would have more of an effect on some county's budgets than others and a fiscal effect cannot be estimated.

Although a fiscal note was requested from the Board of Tax Appeals, a response has not been received by the Division of the Budget.

Sincerely,



Larry L. Campbell  
Director of the Budget

cc: Jody Allen, Tax Appeals  
Jay Hall, Association of Counties