



**Kansas Grain and Feed Association
Renew Kansas Biofuels Association**
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March 22, 2021

To: House Committee on Taxation
From: Randy Stookey, Senior Vice President of Government Affairs and General Counsel
Re: **Joint Proponent Testimony on Senate Bill 119, changing time to request full and complete opinion from the state board tax appeals, requiring the state board of tax appeals to serve orders and notices by electronic means if requested by the party, prohibiting valuation increases of certain property in appeals, requiring appraisal directives to require compliance with uniform standards of professional appraisal practice, providing for notice and opportunity to be heard prior to removal from county appraiser eligibility list and providing notification when person no longer holds office of county appraiser.**

Chairman Smith and members of the committee, thank you for the opportunity to provide testimony in support of Senate Bill 119. This testimony is submitted jointly on behalf of the Kansas Grain and Feed Association (KGFA), and Renew Kansas Biofuels Association (Renew Kansas).

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. Renew Kansas is the trade association of the Kansas biofuels industry.

Across Kansas, our member grain elevators and biofuel processing plants are good corporate citizens that pay millions of dollars annually in property taxes which help support schools and local government. The ability of our members to operate a competitive business is often determined by the amount of fixed costs on their operation, such as property taxes.

In recent years, however, the property tax burden on our members has grown exponentially through unreasonable increases in assessed property valuations. These valuation increases have resulted in sharp increases in property taxes paid by our members.

For this reason, our associations support legislation that would improve the property valuation system in our state, or that might stand to strengthen taxpayers' rights in the property valuation and appeals process.

Senate Bill 119 seeks to make various positive changes to the Kansas property valuation and appeal process. The provisions set forth in this bill are reasonable and represent sound public policy for all taxpayers. As such, our industries supported the proposed changes in bills introduced last year, and continue to support these changes today.

Thank you for allowing us the opportunity to submit testimony in support of Senate Bill 119, which was passed by the Senate on a vote of 38-1. We respectfully request that the committee pass this bill out favorably.