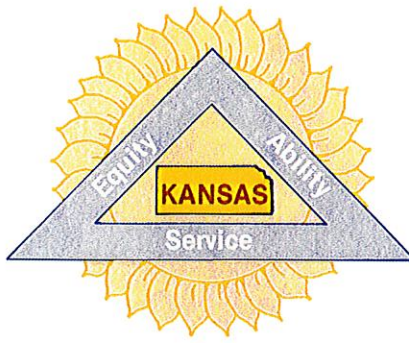


Senate Assessment and Taxation Committee
Senator Caryn Tyson, Chair
Senate Bill 98

Kansas County Appraisers Association
SB98-Opposed



Senate Assessment and Taxation Committee
Caryn Tyson, Chair
SB98

The Kansas County Appraisers Association opposes SB98 for two reasons.

First, the Board of Tax Appeals should be the final say on property value determinations in Kansas, and only when there is a question of law in the appeal procedure should the District Court be involved in the process. District Court judges have no appraisal training and are rarely equipped with the knowledge and experience to make valuation decisions. District Court should base their findings on a review of the BOTA record and not conduct a de novo hearing.

Second, the burden of proof in a Court proceeding falls, with very few exceptions, to the person or entity bringing the action. However, under the current valuation appeal process set forth in KSA 74-2426, the county is prevented from appealing a Board of Tax Appeals decision to the District Court; only the taxpayer may make such an appeal. The burden of proof in any judicial matter should not be put upon a person or entity who is prohibited from bringing the action to the Court.

The Kansas County Appraisers Association would like to see an amendment to this bill allowing either side the right to appeal to District Court and the hearing at the District Court be a review of the BOTA record only.

Sean Robertson
Kansas County Appraisers Association