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Date: February 18, 2021  
To: Senator Caryn Tyson, Chairwoman, Senate Assessment and Taxation Committee  
From: Shahira Stafford, Kansas Cooperative Council  
**RE: Proponent Testimony on Senate Bill 119: Written Only**

Madam Chair and Members of the Committee,

On behalf of the Kansas Cooperative Council (KCC), thank you for the opportunity to support Senate Bill 119. The KCC is a statewide association that works on behalf of all types of cooperatively structured businesses in Kansas. The industries organized as cooperatives are vast, including agriculture, utility, financial and insurance.

As you know, our agricultural cooperatives in particular have been battling against drastically high property taxes on their commercial grain storage facilities in recent years. One of our coop members saw nearly 700% valuation increases on two of their facilities from 2017 to 2018. Since then, the KCC, along with our friends at the Kansas Grain and Feed Association, have been in continuous discussions with the Kansas Department of Revenue's Property Valuation Division (PVD) in making important revisions to their Grain Elevator Property Valuation Guide.

The KCC is in strong support of comprehensive property tax reform, and we believe that SB 119 has several provisions that will benefit our members.

- Changing the law from *"14 days of receiving the board's decision"* to *"14 days after service of the board's decision"* would provide a more accurate timeline as the date the notice is mailed is clearly trackable. It's an important fix that would eliminate any ambiguity for requesting a full opinion from the Board of Tax Appeals (BOTA).
- Giving authority to the PVD to remove appraisers from their approved list if they have been previously terminated in another county will ensure that appraisers meet the qualifications and are competent to do the job. It would be a disservice to Kansas taxpayers if unqualified appraisers are hired in another county unknowingly.
- Allowing for electronic notice between the BOTA and the taxpayer – if consent is granted – will expedite processes for everyone and keep Kansas up to date with more modern forms of communications.
- Prohibiting BOTA from increasing the appraised valuation of a property higher than the original amount during an appeal will discontinue this unreasonable practice that

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discourages taxpayers from appealing in fear of higher valuations as a result. We have one coop member in particular who has been muddling through the long and arduous appeals process for six years and still sees increases each year.

- Requiring that all appraisals are in compliance with the uniform standards of professional appraisal practice (USPAP) will increase consistency in how property is appraised in Kansas.

The KCC believes that SB 119 is another step toward removing barriers to property tax relief that our members and all Kansans so desperately need. Thank you so much for the opportunity to comment on SB 119, and we respectfully ask for your support.