

REPORTS OF STANDING COMMITTEES

MR. PRESIDENT:

The Committee on **Assessment and Taxation** recommends **HB 2104** be amended by substituting a new bill to be designated as "Senate Substitute for HOUSE BILL NO. 2104," as follows:

"Senate Substitute for HOUSE BILL NO. 2104

By Committee on Assessment and Taxation

"AN ACT concerning property taxation; relating to school district levies, authorizing continuation of the statewide levy for schools and the exemption of a portion of residential property from such levy, extending the due date for budget to state board of education when revenue neutral rate hearing is required; relating to the state board of tax appeals, orders and notices, service by electronic means, time to request full and complete opinion, judicial review, burden of proof in district court, appointments, extending the time a board member may continue to serve after member's term expires, authorizing appoint by the governor of a member pro tempore under certain conditions; relating to appeals, prohibiting valuation increases in certain appeals; relating to county appraisers, eligibility list, notification when person no longer holds office; appraisal standards; amending K.S.A. 72-5137, 74-2426, 74-2433, 74-2433f, 79-201x, 79-505, 79-1448, 79-1609 and 79-2005 and K.S.A. 2020 Supp. 19-432 and 72-5142 and repealing the existing sections.";

And the substitute bill be passed.

Chairperson