

## MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson John Edmonds at 9:00 a.m. on January 23, 2001 in Room 519-S of the Capitol.

All members were present.

Committee staff present: Chris Courtwright, Legislative Research Department  
April Holman, Legislative Research Department  
Don Hayward, Revisor

Conferees appearing before the committee:

Mark Beck, Director, Property Valuation Division, Dept. of Revenue  
Laura Johnson, Deputy Director, Property Valuation Division, Dept. of Revenue  
Rick Stuart, Jefferson County Appraiser

Others attending: See attached list.

The Chairman opened the meeting at 9:00 a.m. for bill introductions.

Request was presented by Karl Peterjohn, representing Kansas Taxpayers Network, Inc., to introduce a bill providing with reference to K.S.A. 72-6431(3)(b) for mill levies for School Years 2002-3, 2003-4, etc. Don Hayward, Revisor, informed the Committee that the Constitution only allows run-out for two years. Mr. Peterjohn indicated his willingness to proceed with the request. No objection was raised and the Chairman indicated the requested bill would be introduced by unanimous consent.

[**HB 2165** - School district property tax levy And homestead exemption phased out]

By unanimous consent bill will be introduced to make it easier for people to apply for the homestead tax exemption by placing it on the income as requested by Representative Kirk. [**HB 2166** - Income tax credit for homestead refund claim]

The Chairman introduced Mark Beck, Director, Property Valuation Division, Department of Revenue, to present information to the Committee on the Property Tax Valuation and Appeals Process and Property Tax Timeline.

Mr. Beck introduced Rick Stuart, Jefferson County Appraiser, to explain the appraisal process.. Mr. Stuart distributed Fundamentals of Residential Mass Appraisal (Attachment #1) and explained the process used in annual appraisals. He explained Computer Assisted Mass Appraisal (CAMA) and stated that while no appraisal process is perfect he believes mass appraisal works very well for its intended purpose, to determine market value on all properties annually, create uniformity, and complete this at the lowest feasible cost. Mr. Stuart responded to questions by members of the Committee.

Mr. Beck introduced Laura Johnson, Deputy Director of the Property Valuation Division, who described the appeal process, distributing the Valuation Notice (Attachment #2) and Guides to the Property Tax Appeals Process in Kansas for County *without* Hearing Officer Panel (Attachment #3) and for County *with* Hearing Officer Panel (Attachment #4). Both were prepared in October 1999 and are being revised. She also provided "Equalization Appeals" (Attachment #5) for counties with and without Local Hearing Officer Panel and "Payment of Ad Valorem Taxes Under Protest" (Attachment #6). She responded to questions of members of the Committee.

Mr. Beck explained the process and provided document demonstrating calculation of mill levies (Attachment #7), and distributed 98-99 Comparison of Assessed Value, Property Taxes Levied, and Mill Levies (Attachment #8); Taxable Property Statewide and for Selected Counties (Attachment #9); and Assessed Value of Major Classes of Locally Assessed Property (Attachment #10).

Meeting adjourned at 10:28 a.m. The next scheduled meeting is January 24.

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.