Testimony to House Taxation Committee

HB 2134 – Property Tax Appeals

March 6, 2013

James Franko, Vice President / Policy Director

Chairman Carlson and Members of the Committee:

We appreciate this opportunity to present testimony in support of HB 2134 to give property owners a fair process by which to appeal property tax appraisals. Kansas Policy Institute has been in engaged in property tax issues for several years and the unfairness of the appeals process is one of the most frequent complaints.

Perhaps nothing demonstrates this more clearly than the large volume of tax appeals than have decided in the favor of taxpayers or settlements that have been reached after an appeal has been referred to the Court of Tax Appeals. As shown on the attachment to this testimony, 47 percent of the nearly 12,000 residential and commercial cases heard by COTA between 2006 and 2008 were decided in favor of the taxpayer. That's an astonishing rate of rejection by a court.

Another 6,300 cases were settled before going to court; counting all cases where taxpayers were granted full or partial relief from excessive valuations, 65 percent of the appeals were decided in favor of taxpayers.

The Open Record request that produced this information three years ago has not been updated, but we continue to hear the same complaints from taxpayers. Under current law, the deck is stacked in favor of government, which only encourages excessive appraisals that must be fought in court as high cost to the taxpayer. HB 2134 introduces more fairness into the process in a number of ways.

✓ The county would be required to provide their comparable values ('comps') to the taxpayer at least 48 hours in advance of an appeals meeting. Currently, taxpayers frequently receive the 'comps' at the meeting and have no opportunity to research and refute.

- ✓ If the county does not accept an appraisal from a Kansas-certified appraiser, the burden of proof in an appeals process falls on the county. And if the taxpayer prevails in such circumstance, the county shall be required to pay reasonable attorney fees and costs to the prevailing taxpayer. Currently, the county has nothing to lose by rejecting a valid appraisal and forcing taxpayers to spend even more money going to court. The 'game' that's played (as relayed by taxpayers) is that the county often settles shortly before an appeal is to be heard by COTA (6,300 hundred times over a three-year period).
- ✓ Even when taxpayers prevail on appeal or settlement, counties often come back with a much higher appraised value the following year, forcing taxpayers to start the entire process over and spend more money. HB 2134 would require any valuation that is reduced in a final determination made pursuant to the valuation appeals process shall remain in effect for three years.

HB 2134 does not restrict government's ability to value property or raise taxes in any way. It merely corrects a number of inequities in the appeals process and we encourage the Committee to report it out favorably.

Court of Tax Appeals - Res. and Comm. Combined

| | | | | | | Some / All Taxpayer Favor | |
|-------------|--------------------|--------|-------------|---------|--------------|---------------------------|--------|
| | 2006 to 2008 Cases | | Cases Heard | | Granted & | | |
| | Granted | Denied | Stipulated | Granted | Denied | Stipulated | Denied |
| Allen | 0 | 2 | 3 | 0% | 100% | 60% | 40% |
| Anderson | 3 | 2 | 1 | 60% | 40% | 67% | 33% |
| Atchison | 5 | 5 | 16 | 50% | 50% | 81% | 19% |
| Barber | 4 | 4 | 0 | 50% | 50% | 50% | 50% |
| Barton | 30 | 52 | 32 | 37% | 63% | 54% | 46% |
| Bourbon | 6 | 1 | 2 | 86% | 14% | 89% | 11% |
| Brown | 11 | 1 | 3 | 92% | 8% | 93% | 7% |
| Butler | 337 | 378 | 225 | 47% | 53% | 60% | 40% |
| Chase | 0 | 4 | 2 | 0% | 100% | 33% | 67% |
| Chautauqua | 2 | 0 | 1 | 100% | 0% | 100% | 0% |
| Cherokee | 1 | 8 | 18 | 11% | 89% | 70% | 30% |
| Cheyenne | 0 | 0 | 0 | | | | |
| Clark | 0 | 6 | 0 | 0% | 100% | 0% | 100% |
| Clay | 0 | 2 | 3 | 0% | 100% | 60% | 40% |
| Cloud | 0 | 0 | 0 | | | | |
| Coffey | 0 | 1 | 2 | 0% | 100% | 67% | 33% |
| Comanche | 11 | 7 | 19 | 61% | 39% | 81% | 19% |
| Cowley | 10 | 31 | 22 | 24% | 76% | 51% | 49% |
| Crawford | 11 | 35 | 25 | 24% | 76% | 51% | 49% |
| Decatur | 0 | 0 | 0 | | | | |
| Dickinson | 39 | 33 | 20 | 54% | 46% | 64% | 36% |
| Doniphan | 1 | 1 | 3 | 50% | 50% | 80% | 20% |
| Douglas | 201 | 309 | 289 | 39% | 61% | 61% | 39% |
| Edwards | 0 | 0 | 0 | | | | |
| Elk | 0 | 3 | 1 | 0% | 100% | 25% | 75% |
| Ellis | 8 | 8 | 7 | 50% | 50% | 65% | 35% |
| Ellsworth | 3 | 6 | 3 | 33% | 67% | 50% | 50% |
| Finney | 43 | 43 | 537 | 50% | 50% | 93% | 7% |
| Ford | 2 | 6 | 15 | 25% | 75% | 74% | 26% |
| Franklin | 195 | 25 | 14 | 89% | 11% | 89% | 11% |
| Geary | 10 | 14 | 10 | 42% | 58% | 59% | 41% |
| Gove | 0 | 0 | 1 | 1270 | 0070 | 100% | 0% |
| Graham | 4 | 4 | 4 | 50% | 50% | 67% | 33% |
| Grant | 18 | 0 | 0 | 100% | 0% | 100% | 0% |
| Gray | 1 | 6 | 5 | 14% | 86% | 50% | 50% |
| Greeley | 0 | 0 | 0 | 1 70 | 0070 | 3070 | 30 70 |
| Greenwood | 0 | 2 | 1 | 0% | 100% | 33% | 67% |
| Hamilton | 0 | 0 | 0 | 070 | 10070 | 33 /0 | 07 70 |
| Harper | 1 | 6 | 1 | 14% | 86% | 25% | 75% |
| Harvey | 0 | 3 | 1 | 0% | 100% | 25% | 75% |
| Haskell | 0 | 0 | 2 | 070 | 10070 | 100% | 0% |
| Hodgeman | 0 | 1 | 0 | 0% | 100% | 0% | 100% |
| Jackson | 16 | 9 | 1 | 64% | 36% | 65% | 35% |
| Jefferson | 11 | 22 | 10 | 33% | 67% | 49% | 51% |
| Jewell | 0 | 1 | 0 | 0% | 100% | 0% | 100% |
| Johnson | 1266 | 1142 | 2096 | 53% | 47% | 75% | 25% |
| | | | | 0% | 100% | 0% | 100% |
| Kearny | 0 | 1 | 0 | | | | |
| Kingman | 5 | 9 | 5 | 36% | 64% | 53% | 47% |
| Kiowa | 0 | 0 | 1 | E00/ | 400/ | 100% | 0% |
| Labette | 16 | 15 | 6 | 52% | 48% | 59% | 41% |
| Lane | 0 | 0 | 0 | 470/ | 500 / | 2001 | 2221 |
| Leavenworth | 61 | 69 | 83 | 47% | 53% | 68% | 32% |
| Lincoln | 0 | 9 | 0 | 0% | 100% | 0% | 100% |
| Linn | 1 | 6 | 1 | 14% | 86% | 25% | 75% |

Source: Kansas Court of Tax Appeals; combined results of Small Claims and Regular Division 'Granted' includes relief in whole or part; 'Stipulated' includes cases resolved by the parties without a decision on the merits

Court of Tax Appeals - Res. and Comm. Combined

| Logan Quantified Stipulated Quantified Quantif | | | | | | | Some / All Taxpayer Favor | |
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| Lyon | | | | | Granted | Denied | Stipulated | Denied |
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| Ness | Nemaha | 1 | 2 | 1 | 33% | 67% | 50% | 50% |
| Norton | Neosho | 12 | 15 | 17 | 44% | 56% | 66% | 34% |
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Source: Kansas Court of Tax Appeals; combined results of Small Claims and Regular Division 'Granted' includes relief in whole or part; 'Stipulated' includes cases resolved by the parties without a decision on the merits