

January 29, 2016

The Honorable Marvin KleeB, Chairperson  
House Committee on Taxation  
Statehouse, Room 185-N  
Topeka, Kansas 66612

Dear Representative KleeB:

**SUBJECT:** Fiscal Note for HB 2472 by House Committee on Judiciary

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2472 is respectfully submitted to your committee.

HB 2472 would add clarifying provisions to the law that governs the issuance and review of the Board of Tax Appeals' decisions. An aggrieved party may file a petition for reconsideration after a full and complete opinion has been rendered. Also, an aggrieved party would be allowed to file a petition for review of a Board's order in the Court of Appeals after a full and complete opinion has been issued by the Board. Taxpayers may elect to appeal any summary decision or full and complete opinion of the Board of Tax Appeals by filing a petition for review in district court. District reviews of Board orders relating to the assessment of property valuation for ad valorem tax purposes would be conducted by the court of the county in which the property is located.

The Board of Tax Appeals indicates that HB 2472 would have no fiscal effect on agency operations. Likewise, the Office of Judicial Administration states that the bill would have no fiscal effect on the Judicial Branch.

Sincerely,



Shawn Sullivan,  
Director of the Budget

cc: Jody Allen, Tax Appeals  
Ashley Michaelis, Judiciary