



House Taxation Committee  
Steven Johnson, Chair  
HB2615

The Kansas County Appraisers Association is opposed to HB2615 as introduced.

HB 2615, which does away with the Board of Tax Appeals Small Claims Division and replaces it with a mediation/negotiation process, establishes an unnecessarily redundant and inappropriate step in the property valuation process.

The proposed mediation step is unnecessary and redundant, because any disputed facts about the property are already discussed and, generally, resolved at the informal appeal level. Having another level of the same discussion would have no benefit.

Also, to have a valuation appeal level where there is no decision maker involved is inappropriate. In any appeal, there needs to be a decision made. However, the proposed mediation process in HB2615 only allows for discussion and negotiation.

Currently an educated, trained, and experienced appraiser issues a professional opinion of value based on the information they have, then that professional considers any additional information during an informal hearing with the taxpayer and issues another professional opinion of value. The taxpayer may then get another opinion (small claims level of BOTA) of value, or even a third opinion (BOTA) of value. At every level, a professional valuation opinion is issued by an educated, trained, and experienced individual or group (BOTA). The statutory mandate of identifying market value must be performed by professionally designated appraisers or trained hearing officers and cannot be reduced to a negotiated item.

Sean Robertson  
Kansas County Appraisers Association