

February 17, 2020

The Honorable Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 123-E  
Topeka, Kansas 66612

Dear Senator Tyson:

**SUBJECT:** Fiscal Note for SB 298 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 298 is respectfully submitted to your committee.

SB 298 would require the county to pay reasonable attorney fees and costs of a prevailing taxpayer under the following circumstances:

1. The county appraiser changes the classification of the taxpayer's property from the preceding year when there was not a zoning change;
2. The taxpayer challenges the new classification; and
3. The classification is returned to the same classification as the preceding year due to a final determination made during the appeals process.

The Department of Revenue indicates SB 298 would have no fiscal effect on state or local property tax revenues. The bill would have no fiscal effect on the operations of the Department of Revenue or the Board of Tax Appeals. The Kansas Association of Counties indicates that bill has the potential to increase costs for county governments to pay attorney's fees and costs of a prevailing taxpayer. The costs to reimburse the prevailing taxpayer for attorney's fees and other costs could be significant especially in more complex cases. The Association indicates that the bill also has the potential to increase the number of appeals, because it lowers the risks for taxpayers to appeal their property classification.

Sincerely,



Larry L. Campbell  
Director of the Budget

cc: Lynn Robinson, Department of Revenue  
Jody Allen, Tax Appeals  
Jay Hall, Association of Counties