

**Testimony of Tom Fuhrmann, County Appraiser  
Before the House Taxation Committee  
RE: House Bill No. 2586  
March 13, 2012**

Dear Chairman Carlson and Members of the Committee:

I appreciate this opportunity to submit remarks to you on House bill No. 2586. By way of background, I serve as the County Appraiser for Grant, Haskell, Morton, Stanton, and Stevens Counties.

Currently, any taxpayer has the right to review any sale used in the development of their property value as well as all sales within his classification of property. The taxpayer can request this at any time during the appraisal/taxation cycle.

The language in House Bill No. 2586 appears to imply that the taxpayer be provided the "data sheet of comparable sales" for use by the taxpayer. This "data sheet" would provide the taxpayer with the 3 - 5 sales used in the comparable sales approach to value. This approach to value may or may not have been the one used to determine the valuation. Even in the scenario where comparable sales were used to establish final value, the "data sheet" would only show the 3 - 5 sales used. The taxpayer may want to get all sales within his neighborhood to determine a different set of comparables for use in his appeal.

The "at least 48 hours before any hearing on such valuation" time frame should be at the request of the taxpayer as opposed to mandated onto the County Appraiser. The County Appraiser would have no way of knowing what the taxpayer would like to review prior to his appeal. As noted, the taxpayer already has the right to gather not only the "data sheet" but as much additional information as he wants from the county appraisers' office.

I feel that House Bill No. 2586 is unnecessary and would possibly establish limits on what may be provided to a taxpayer with a property under appeal. I urge the House Taxation Committee to not act on this measure.

Thank you for your consideration.

Tom Fuhrmann  
County Appraiser  
Grant County  
108 S. Glen  
Ulysses KS 67880