

February 23, 2012

The Honorable Richard Carlson, Chairperson
House Committee on Taxation
Statehouse, Room 274-W
Topeka, Kansas 66612

Dear Representative Carlson:

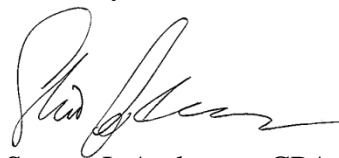
SUBJECT: Fiscal Note for HB 2586 by Representative LeDoux, et al.

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2586 is respectfully submitted to your committee.

HB 2586 would change the property tax appeals process by requiring the county appraiser or the county appraiser's designee to verify the valuation of the property at the informal meeting. The bill would also allow the taxpayer to have the opportunity review the data sheet of comparable sales used to determine the valuation of the property at least 48 hours before any hearing.

The Department of Revenue indicates the bill would have no fiscal effect. The Kansas Association of Counties indicates that appraisers already provide evidence on the valuation of property that is part of the public record and that allowing taxpayers the opportunity to review this information will have no fiscal effect.

Sincerely,



Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Steve Neske, Revenue
Melissa Wangemann, Kansas Association of Counties