



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

300 SW 8th Avenue, Suite 300 • Topeka, KS 66603  
785-272-2585 • Fax 785-272-3585 • [www.kansascounties.org](http://www.kansascounties.org)

Testimony of the Kansas Association of Counties to the  
House Committee on Taxation  
Opponent of HB 2780 • March 20, 2018

Mr. Chairman and Members of the Committee:

KAC opposes HB 2780 on behalf of its 105 member counties. The bill would require counties to pay for costs associated with a valuation appeal if the process continues beyond the informal meeting that takes place when there is a disagreement between the county and the taxpayer. The bill has no definitions or limitations on these costs. HB 2780 would add costs to counties, which would add costs to the taxpayer. Property taxes are already a frustration to many Kansans, and this legislation adds further aggravation to the process—particularly for local officials. KAC in turn opposes the bill.

One reason the bill prompted such a strong response of opposition is that it would add costs to the process that Kansas imposes on its counties. Under Article 11 § 1 of the Kansas Constitution, counties must treat property with a “uniform and equal basis of valuation.” The State created the Kansas Department of Revenue and the Property Valuation Division, which gives directives to county appraisers on how to approach valuation as part of the constitutional requirement. There have been repeated efforts to ensure counties have “skin in the game” or to push counties to relent to the taxpayers’ claims on what their valuation should be. Yet none of this eliminates the requirement that our appraisers follow the directives and the process to ensure a uniform and equal valuation. To add a fee to the process that counties must perform is shortsighted because it serves only to drive up property taxes—not eliminate the process that Kansas imposes on its counties.

KAC heard from county commissioners, counselors, and appraisers first thing on Monday morning when HB 2780 appeared on the calendar. The message was one of exasperation. As KAC has mentioned throughout this legislative session, the piecemeal approach to policies on valuation, taxation, and services is reaching a breaking point. Our local officials believe they are following what the laws demand on valuation, but this bill struck our county officials as an effort to add a legal stick that raps the hand when it follows what the law otherwise requires. KAC opposes HB 2780, and we ask you to do the same.

Respectfully,

Nathan Eberline  
Kansas Association of Counties