

March 1, 2017

The Honorable Steven Johnson, Chairperson
House Committee on Taxation
Statehouse, Room 185-N
Topeka, Kansas 66612

Dear Representative Johnson:

SUBJECT: Fiscal Note for HB 2367 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2367 is respectfully submitted to your committee.

HB 2367 would amend current law regarding to county appraisers and appraisal of property. Under current law, a county appraiser may not request an appraisal of property that was conducted for the purpose of obtaining mortgage financing, any fee appraisal with an effective date more than 12 months prior to January 1 of the valuation year under appeal or documents detailing individual lease agreements. HB 2367 would remove this language. The bill would also remove certain requirements on county appraisers when a computer assisted mass appraisal system indicates an increase in a commercial property's value by 5.0 percent or more if the property's valuation was previously reduced as the result of an appeal.

The Kansas association of Counties indicates the bill may have a fiscal effect on Kansas Counties, as the bill would change procedures regarding property valuations and give county appraisers increased access to certain information. However, the fiscal effect cannot be estimated. The Department of Revenue indicates enactment of the bill would not have any effect on state levies for the two state building funds or the statewide mill levy for education.

Sincerely,



Shawn Sullivan,
Director of the Budget

cc: Melissa Wangemann, Association of Counties
Lynn Robinson, Department of Revenue