

Senate Assessment and Taxation Committee
Senator Caryn Tyson, Chair
Senate Bill 273

Kansas County Appraisers Association
SB273-Oppose



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The Kansas County Appraisers Association opposes SB273 as introduced.

Three problems are identifiable with SB273, which would allow taxpayers to appear before the Board of Tax Appeals by phone or video.

1. Taxpayers would be allowed to appear by phone or video, but the county would not be able to do so as SB273 is currently written.
2. There are currently two steps (informal hearing with the appraiser and a hearing with the small claims division of BOTA) prior to a Board of Tax Appeals hearing where a taxpayer may already appear by phone or video.
3. A Board of Tax Appeals hearing is much like a courtroom setting with attorneys (many times), judges (board members), introduction of evidence, objections, witnesses, direct and cross examination, etc. The format of these hearings does not lend itself to being adjudicated remotely.

Sean Robertson
Kansas County Appraisers Association