



Mark Tomb
Vice President of Governmental Affairs
Kansas Association of REALTORS®
3644 SW Burlingame Rd.
Topeka, KS 66611
785-414-5155
Email: mark@kansasrealtor.com

To: House Taxation Committee
From: Mark Tomb, VP of Governmental Affairs
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Re: Written Testimony in Support of SB 2272

Chairman Smith and members of the House Taxation Committee, thank you for the opportunity to provide testimony today on behalf of the Kansas Association of REALTORS® in support of HB 2272. This legislation would restrict the distribution of certain property taxes paid under protest.

The Kansas Association of REALTORS® represents over 10,000 members involved in residential, agricultural and commercial real estate and has advocated on behalf of the state's property owners for 100 years. REALTORS® serve an important role in the state's economy and are dedicated to working with our elected officials to create better communities by supporting economic development, a high quality of life and providing affordable housing opportunities while protecting the rights of private property owners.

HB 2272 would restrict the county from distributing property taxes paid under protest for residential and commercial property until such time as the appeal is final. This bill would only restrict the distribution of the amount in excess of the previous year's taxes and only if the taxes go up by more than \$500 for residential and \$5,000 for commercial.

The policy rationale of HB 2272 is to provide the county with a very strong incentive to work with the property owner to find a mutually agreeable solution earlier in the property tax appeals process rather than dragging out the matter in a protracted valuation appeal. A delay, such as this, can cause a severe hardship on a taxpayer who is forced to contest an unreasonable property tax valuation. Furthermore, this policy would reduce local taxing jurisdictions' reliance on revenue for their annual budgets which are based upon to-be rejected valuations.

To close, thank you for the opportunity to provide the committee with written comments regarding the proposal set out in HB 2272. KAR would respectfully request that the House Taxation Committee support the policy contained in HB 2272.