



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

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House Taxation Committee  
March 22, 2021  
SB 98

Kansas Association of Counties  
Neutral Testimony

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on SB 98, which would place the burden of proof on the county appraiser in certain valuation and classification appeal hearings before the district court and extend the time a state board of tax appeals member may continue to serve after that member's term has expired.

Since these are two separate issues, KAC will address them separately here.

There is a statutory process for appealing the valuation of property. If a taxpayer appeals their valuation, the county appraiser or their designee must arrange an informal meeting with the taxpayer. At that informal meeting, the appraiser must produce evidence to support the valuation. The property owner will have an opportunity to review the information provided by the appraiser or designee and may offer their own evidence and information in support of a different valuation, though they are not required to do so. The burden of proof at this step is on the appraiser.

If a taxpayer is still aggrieved after the informal meeting, they may appeal to a hearing officer or panel at the county or district level. Depending on the type of property and the valuation of the property, the appeal may go to the small claims and expedited hearing division, or to BOTA itself. If the informal hearing result is not in favor of the taxpayer, the final determination must also include a written explanation of the reasoning for why the determination is not in the taxpayer's favor. Most appeals do not go to the county or district level, and instead move to the small claims division, or to BOTA itself.

Before the hearing panel, there is no presumption in favor of the appraiser's valuation. The burden of proof is by a preponderance of the evidence, a more likely than not standard. The burden of proof remains with the appraiser at this step.

In the event that a taxpayer is aggrieved by the decision of the hearing officer or panel, they may appeal to BOTA as provided in K.S.A. 79-1609. As before, it is the duty of the county appraiser to produce evidence, with the burden being by a preponderance of the evidence, in support of the valuation. This means the burden remains with the appraiser at this step as well.

Under current Kansas law, any district court review would occur only after the process outlined above has been completed. That district court review is de novo. This means that the previous findings are not given any preference, and issues of law and fact are determined without regarding to those previous determinations. Only the taxpayer may appeal to district court under Kansas law. SB 98 would ask that

county appraisers prove for either the third or fourth time, this time before the district court, that the facts and law support their valuation. Again, the county appraiser is prohibited by law from bringing an action at the district court level.

Looking to the second part of SB 98, under current law, members of the board of tax appeals serve four year terms of office. Upon the expiration of a term, under current law, a board member may continue to serve for up to 90 days, or until a successor is appointed. This would extend that to 180 days, which will help ease transition periods and senate confirmation timelines. KAC supports this change.

Thank you for the opportunity to provide this information to the committee. KAC stands ready to answer questions at the appropriate time.

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