



Since 1894

To: Senate Committee on Assessment and Taxation  
Senator Caryn Tyson, Chair

From: Dean Klahr, Director of Stockgrowers Division, Kansas Livestock Association

Re: **SB 23, AN ACT concerning property taxation; relating to buildings and improvements destroyed or substantially destroyed by natural disaster.**

Date: February 2, 2021

*The Kansas Livestock Association (KLA), formed in 1894, is a trade association representing over 5,700 members on legislative and regulatory issues. KLA members are involved in many aspects of the livestock industry, including seed stock, cow-calf, and stocker cattle production; cattle feeding; dairy production; swine production; grazing land management; and diversified farming operations.*

Thank you, madam Chair and members of the Committee, for the opportunity to submit written testimony in support of SB 23.

This bill would allow a property owner whose property was destroyed or substantially destroyed by a natural disaster designated by the governor to apply to the board of county commissioners for a property tax abatement or credit. KLA believes this bill would offer potential financial assistance to those property owners who are negatively affected by a tornado, flood, fire, storm, or other event should it be declared a natural disaster by the governor. Additionally, it is the intent of property taxes to reflect the correct valuation of a structure. Commonly after such an event, reconstruction can take time. This bill would help prevent a property owner from being taxed on a destroyed or substantially destroyed building whose reconstruction or improvement is not yet complete.

Thank you for the opportunity to submit KLA's views to the Committee. KLA asks the Committee to approve SB 23 favorably for passage.