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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 24, 2021
Subject: Senate Bill No. 98

Summary

Senate Bill No. 98 relates to property taxation, the burden of proof in district court and the state board of tax appeals.

Currently, at the election of a taxpayer, any summary decision or full and complete opinion of the board of tax appeals issued after June 30, 2014, may be appealed by filing a petition for review in district court. Any appeal to the district court shall be a trial de novo that includes an evidentiary hearing where issues of law and fact are determined anew. The bill would amend K.S.A. 74-2426 to provide that with regard to any matter properly submitted to the district court relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes or the determination of classification of property for assessment purposes, the county appraiser shall have the duty to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination. See page 2.

The bill would also amend K.S.A. 74-2433. Currently, the statute provides that a member of the board of tax appeals may continue to serve for a period of 90 days after the expiration of the member's term, or until a successor has been appointed and confirmed, whichever is shorter. The bill would extend the period from 90 days to 180 days. See page 3, line 42.

The bill would take effect from and after its publication in the statute book.