

Approved: \_\_\_\_\_  
Date

## MINUTES OF THE HOUSE TAXATION COMMITTEE.

The meeting was called to order by Chairperson Wagle at 9:00 a.m. on February 8, 2000, in Room 519-S of the Capitol.

All members were present except:     Rep. Wilk - excused  
  Rep. Flora - excused

Committee staff present:     Chris Courtwright, Legislative Research Department  
  April Holman, Legislative Research Department  
  Don Hayward, revisor of Statutes  
  Shirley Sicilian, Department of Revenue  
  Ann Deitcher, Committee Secretary  
  Edith Beaty, Taxation Secretary

Conferees appearing before the committee:     Mark Beck, Director Property Valuation Division

Mark Beck, Director of the Property Valuation Division spoke to the Committee in regard to 1998-1999 comparison of assessed value, property taxes levied and mill levies. (Attachments 1, 2, 3, 4 and 5). He said this was the county-wide average mill levy. All the spending versus all the valuations.

Mr. Beck said he had another report that showed the valuation growth analysis for real property by subclass. It focuses on the valuation base itself. He would see that copies of this report were made for distribution to the Committee.

Representative Palmer asked if there was a ratio they could go by for a guideline. Mr. Beck said there was not one with respect to the level of value. The work that they do as far as looking at the state from the perspective of uniform treatment for taxpayers is done on a basis of sales. It's only done for residential and commercial property.

Representative Minor asked how they determined the mill levy. He gave Saline County as an example where the mill levy is 99.828%. He said that if he lived in Salina he knew the mill levy would be one thing but if he lived in Brookville it might be something else. He asked how they determined the amount.

Mr. Beck said that mill levies are determined by simple division. The two components are total valuation and total tax dollars. In Salina they would just take the tax dollars spent for the districts that encompass the city by Salina's valuation base.

Representative Gregory pointed out the statewide amount of 7.2% of property taxes levied (page 4 of report 3, attachment 3-4). He asked Mr. Beck if he had all of the figures for the counties going back several years.

In answer, Mr. Beck passed out a copy of the Preliminary Total Statewide Property Taxes Reported by Taxing Subdivisions, 1991 through 1999. (Attachment 6). He said he thought this information could also be made available on a floppy disk.

A motion was made by Representative Gregory and seconded by Representative Palmer to introduce SB 226, a bill relating to property taxation; concerning exemptions. The motion carried on a voice vote.

Representative Aurand moved and Representative Gregory seconded the motion for a bill that would allow a change in the cap rates over the next 3 years. The motion carried on a voice vote.

Copies of the minutes for the meetings of January 26, 27, February 1, 2 and 3 were passed out. The Committee was asked to have any corrections to these minutes back to the Committee Secretary within 7 days.

The meeting adjourned at 10:00 a.m. The next meeting is scheduled for Wednesday, February 9, 2000.

CONTINUATION SHEET