

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman John Edmonds at 9:00 a.m. on January 20, 2004 in Room 519-S of the Capitol.

All members were present except:

Representative Bruce Larkin- excused  
Representative Jeff Jack- excused  
Representative Paul Davis- excused  
Representative Scott Schwab- excused  
Representative Steve Brunk- excused  
Representative Ted Powers- excused  
Representative Tom Sawyer- excused  
Representative Tom Thull- excused  
Representative Vaughn Flora- excused

Committee staff present:

Chris Courtwright, Legislative Research Department  
Martha Dorsey, Legislative Research Department  
Gordon Self, Revisors of Statutes  
Carol Doel, Committee Secretary

Conferees appearing before the committee:

Mark Beck, Director of Property Valuation

Others attending:

See Attached List

Chairman Edmonds recognized Mark Beck, Director of Property Valuation who was present to give the committee a briefing on property tax as well as appraisal related issues.

Mr. Beck explained that some of the subjects he wished to cover in his briefing were:

Constitution of the State of Kansas  
Tax base and how it is built and its' consistency  
Value per capita  
Process whereby we go from the tax base to the actual tax dollar  
Measurement process  
Exemptions  
Appeals process  
Appraisal issues  
Personal property

Covering the Constitution of the State of Kansas, Article 11, Finance and Taxation, Mr. Beck explained that these were the walls that were built to keep us in line. The Constitution states that the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. (Attachment 1)

Presented for the committee to review was a chart showing the assessed value of major classes of property starting in 1989 and proceeding through 2002 as well as a chart showing tax dollars of major classes of property and a chart showing appraised value. (Attachment 2)

Also presented for committee review was a chart showing the relationship between value and tax dollars for residential property only. This showed the annual percentage change from 1989 through 2002. (Attachment 3)

Information was presented showing the county tax base for 2002 real and personal property value and tax summary statewide and how the tax dollars are distributed. These figures were shown for six different