

Approved: 3/9/93  
Date

## MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson Keith Roe at 9:00 a.m. on March 8, 1993 in Room 519-S of the Capitol.

All members were present except:  
Representative Crowell, excused

Committee staff present: Tom Severn, Legislative Research Department  
Chris Courtwright, Legislative Research Department  
Don Hayward, Revisor of Statutes  
Bill Edds, Revisor of Statutes  
Lenore Olson, Committee Secretary

Conferees appearing before the committee:  
David Cunningham, Director, Division of Property Valuation,  
Department of Revenue  
Sara Ullman, Register of Deeds, Kansas Association

Others attending: See attached list

David Cunningham, Director, Division of Property Valuation (PVD), presented a briefing on the Department of Revenue action plan to address the Court Order for Corrective Action. He said that the plan sets out solutions, or tasks, and timeframes necessary for the Division to ensure that counties are valuing property uniformly at fair market value. One of the suggestions in the plan is for a two-year appraisal cycle which would give adequate time for the needed appraisal analysis to generate good estimates of value. Mr. Cunningham said that while he agrees that there are problems, he believes that these problems are correctable without going through another statewide reappraisal. Copies of the plan were distributed to the Committee.

Mr. Cunningham called upon Sara Ullman, Register of Deeds, Kansas Association, for her comments on the CAMA Committee process and report (included in the action plan). Ms. Ullman said that the number of valuation protests has dropped from 32.9 percent of the total parcels in 1989 to around 5.4 percent of total parcels in 1992. The CAMA Committee recommended: (1) to systematically correct the deficiencies in KSCAMA, (2) begin an indepth planning process for the future which defines and evaluates the alternatives and advances in software and in hardware technology, and (3) address the weaknesses in the administration of the appraisal process as reflected by the coordination, evaluation, training and education elements.

Mr. Cunningham responded to questions from the Committee and said that copies of the PVD action plan are currently in the process of being mailed to county commissioners and county appraisers.

A motion was made by Representative Larkin, seconded by Representative Empson, to introduce a bill requested by the Department of Revenue to clarify the tax exemption on propane on dairy farms. The motion carried.

The minutes of February 25, 1993, were approved as printed.

The meeting adjourned at 10:27 a.m.  
The next meeting is scheduled for March 9, 1993.

Date: 3/8/93

# GUEST REGISTER

HOUSE COMMITTEE ON  
ASSESSMENT AND TAXATION

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