Approved: 1/25/94

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson Keith Roe at 9:00 a.m. on January 20, 1994 in Room 519-S of the Capitol.

All members were present except: Representative Adkins, excused

Representative Grotewiel, excused Representative Krehbiel, excused Representative Rock, excused Representative Wempe, excused

Committee staff present: Chris Courtwright, Legislative Research Department

Tom Severn, Legislative Research Department Don Hayward, Revisor of Statutes Office Bill Edds, Revisor of Statutes Office Lenore Olson, Committee Secretary

Conferees appearing before the committee:

Representative Marvin Smith Representative Joann Freeborn

Others attending: See attached list

Chairperson Roe announced that a developmental disabilities group had requested introduction of a bill.

A motion was made by Representative Lowther, seconded by Representative Brown, to introduce a bill which would increase the income and privilege tax credit for making property accessible for people with disabilities. The motion carried.

The Chair announced that the purpose of this meeting was for House members not serving on the Taxation Committee to present their suggestions and questions on tax issues.

Representative Marvin Smith said that he was concerned with the continued aggressive activity by the Kansas Property Valuation Department. He mentioned the time crunch imposed on Shawnee County property taxpayers which caused by the late mailing of tax bill notices and said that he will be introducing a bill to correct this type of problem. Representative Smith also reported on the issue in Jackson County regarding increasing the valuation of property (Attachment 1).

Representative Joann Freeborn spoke about property taxes and shifting the tax burden if a county would choose that option. She said that Cloud County and 18 other counties in Kansas support community colleges. Representative Freeborn said that she is in favor of allowing counties to levy a sales tax in lieu of property taxes for funding community colleges which she said would be more fair to property owners.

A motion was made by Representative Crowell, seconded by Representative Wagnon, to introduce a bill to create a uniform fee schedule for assessing automobile taxes which would be a substitute for property taxes on automobiles. The motion carried.

The meeting adjourned at 9:30 a.m. The next meeting is scheduled for January 25, 1994.

HOUSE TAXATION COMMITTEE

DATE 1/20/94

NAME

ADDRESS

REPRESENTING

HAROLD PITTS	TopeKA	AARP-CCTF
Alan Steppat	Topeka	PETE MIGHT & ASSOC.
Dave Cuninghan	Topela	KDOR- PUD
Chad I. Tenpenny	Lawrence	Rep Junnisan
Enow Doons	WICHITA	KASB
Treva Sotter	Topoko	Midwest Energee
BEU BRADLEY	TODERA	KS Assoc of Countries
Lin Marin	Rep 1212 Dista	Room 174-W
Sharon Pathade	Topeka	Legislative Port Audit
John Referson	Tyre Ka	Boach Assent
Mark Tallman	Toxela	KASB
Ton Boodley	11	House of has
William Cry	"	Personal
ELLEN ROSS	TOPEN	KANSANS FOR FAIR TAXATION, INC.
Par Petter	RC.K	. /
Kay (a)	Brue Spas	House of Rep.
1 Rep Joann Flows		(' (
LISA BENLON	SHAWNEE	(1
GenaMoJarland	Overland Park	OP Chamber of Commerce.
Mike Beam	Topeka	Ks. LUSTK. ASSN.
FEUN FORFORON)	TORKS	BARBER ASSOCITES
Jim Endura	11	WESTERN RESOURCES

MARVIN E. SMITH

REPRESENTATIVE. FIFTIETH DISTRICT
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COMMITTEE ASSIGNMENTS
CHAIRMAN: GOVERNMENTAL ORGANIZATION
& ELECTIONS
MEMBER: EDUCATION
TRANSPORTATION

JOINT COMMITTEE ON ADMINISTRATIVE RULES & REGULATIONS

HOUSE OF REPRESENTATIVES

HOUSE TAXATION COMMITTEE

Thursday, January 20, 1994

RE: PROPERTY TAXATION

Mr. Chairman and Members of the Committee:

Thank you for the opportunity to share some of my concerns about the continued <u>aggressive</u> activity by Kansas Property Valuation Department (P.V.D.).

1. The <u>fiasco</u> that happened here in Shawnee County the last week of October by Shawnee County officials and P.V.D.:

The County Clerk was ready to fix the mill <u>levies</u> for each district and proceed to publish the tax statements for each parcel of taxable property, but the order came down to stop the process. It wasn't until the <u>first</u> week of December 1993 that our Shawnee County Clerk was given the OK to proceed with basically the same computations she prepared for October. So, the property tax bills for Shawnee County that normally arrive in the mail around November 1 annually, did <u>NOT</u> arrive until approximately one week prior to December 20, 1993. I will be introducing a bill for your future consideration.

2. Another issue that I believe the committee should be aware of:

Last summer I picked up the Holton Recorder, the biweekly newspaper of Jackson County, and a headline in essence said the county appraiser had informed the Jackson County Commissioners that certain types of property could have their valuation <u>quadrupled</u>. I called a county commissioner for his interpretation of that news article. I asked for a copy of that state order and/or authority. The appraiser's response was that surrounding counties are increasing these values. These properties have just been appraised after 1986 and have been measured and remeasured and remeasured again and valuations determined. I have not see any order from P.V.D. to increase these values, but, I hear the department may utilize <u>MEMO'S</u> to county appraisers!! Or is the P.V.D.using TRENDING FACTORS to establish some values???

I believe the agenda of P.V.D. is too aggressive and needs constant review and oversight by the Taxation Committee. I will be introducing a proposal to bring accountability for Kansas taxpayers.

I would try to answer any questions you might have.

1/20/94 House Tapation ante Attachment /