Approved: 3-26-96

MINUTES OF THE HOUSE COMMITTEE ON TAXATION..

The meeting was called to order by Chairperson Phill Kline at 9:10 a.m. on February 23, 1996 in Room 519-S of the Capitol.

All members were present except: Rep. Aurand

Rep. Kirk Rep. Welshimer Rep. Wempe Rep. Pottorff Rep. Empson Rep. Lawrence Rep. Mays

Committee staff present:

Chris Courtwright, Legislative Research Department

Don Hayward, Revisor of Statutes Shirley Sicilian, Department of Revenue Ann McMorris, Committee Secretary

Conferees appearing before the committee:

Rep. Vernon Correll Bill Waters, PVD

Others attending: See attached list

Chair announced that the Secretary of Revenue had requested introduction of the following bills:

Moved by Rep. Larkin, seconded by Rep. Graeber, committee introduce a bill on food sales tax refunds to make language consistent with the Homestead exemption. Motion carried.

Moved by Rep. Larkin, seconded by Rep. Graeber, committee introduce a bill to clarify definition of household under Food Sales Act and amend the Homestead Act to change filing deadline from February 15 to April 15. Motion carried.

Moved by Rep. Larkin, seconded by Rep. Graeber, introduce committee bill to amend the statute of limitations with respect to sales tax refunds. Motion carried.

Moved by Rep. Larkin, seconded by Rep. Graeber, introduce a committee bill concerning taxation of motor fuels, payments to native Americans. Motion carried.

Chair opened hearing on:

HB 2823 - County appraisers - full time employment

Proponents:

Rep. Vernon Correll (Attachment 1)

Bill Waters, Attorney, Property Valuation Division (Attachment 2)

Closed hearing on HB 2823.

Adjournment 9:19 a.m.

Attachments - 2

TAXATION COMMITTEE GUEST LIST

DATE: <u>FEBRUARY 23, 1996</u>

NAME	REPRESENTING
Rep Verano Corrello	
Bill Waters Bob Corkins	KDOR-PVD
Bob Corkins	KDOR-PVD KCCI
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VERNON W. CORRELL REPRESENTATIVE, SEVENTH DISTRICT LABETTE COUNTY PO BOX 214 OSWEGO, KS 67356



COMMITTEE ASSIGNMENTS

RANKING MINORITY MEMBER: FINANCIAL INSTITUTIONS & INSURANCE MEMBER: AGRICULTURE TRANSPORTATION SPECIAL CLAIMS AGAINST THE STATE

HOUSE OF REPRESENTATIVES

> **TESTIMONY** on HB 2823

To the House Taxation Committee

Thank you, Mr. Chairman and members of the committee:

I was asked by the County Commissioners of Labette and Cherokee Counties to introduce HB 2823 which is an amendment to KSA 19-430 concerning the hiring of county appraisers.

Under present statutes, counties with populations of 20,000 or more, must have a full time appraiser and the changes as presented in this bill would raise that population to 25,000.

The reason for this amendment is on July 1, 1997 appraisers must meet new requirements of certification and it is believed there will be a shortage of appraisers and their salary demands will be greater, making them unaffordable for small counties.

The Director of Property Valuation Division, Mr. Beck, has agreed to the provision in this legislation.

I will be happy to answer any questions.

Vernon W. Correll State Representative District #7

House Taxation 2-23-96 Attachment 1

John D. LaFaver, Secretary

'Du Graves, Governor

Mark S. Beck, Director Kansas Department of Revenue 915 SW Harrison St. Topeka, KS 66612-1585



(913) 296-2365 FAX (913) 296-2320 Hearing Impaired TTY (913) 296-2366

Division of Property Valuation

MEMORANDUM

TO:

Representative Phill Kline

Chairperson, House Committee on Taxation

FROM:

Mark S. Beck, Director

DATE:

February 23, 1996

SUBJECT:

House Bill 2823

Thank you for the opportunity to testify on House Bill 2823.

House Bill 2823 amends K.S.A. 19-430 to require that county appraisers be appointed as full time county appraisers in counties having a population of more than 25,000, rather than 20,000. When a county appraiser is appointed to a county with a population of 25,000 or less, they may be appointed as a part time appraiser.

This division has reviewed July 1, 1992, population information that the Division of the Budget certified to the Secretary of the State on July 1, 1995. Based upon this information, the proposed amendment would affect the following counties:

Cherokee	21,580
Franklin	22,313
Labette	23,245
Miami	24,000

More updated census information from the U. S. Bureau of the Census supports these same results. If House Bill 2823 as introduced passes, the four counties presented above would likely be able to appoint a part time rather than a full time county appraiser.

Thank you. If you have any further questions I will be happy to try to answer them.