

SESSION OF 1999

EXPLANATORY NOTE ON SENATE BILL NO. 11

Conference Committee Report
of April 9

Brief*

S.B. 11 would amend several statutes relating to valuation notices and appeal of property taxes to:

- Clarify the circumstances under which corrections are to be made by county clerks to the assessment and tax rolls. Language would be removed which provides for corrections of errors in extensions of values or taxes when taxpayers are charged “unjust” taxes. (Taxpayers have the ability to appeal valuations and pay taxes under protest under separate statutory procedures.) New language would clarify that corrections may be made when values or taxes are understated or overstated as a result of mathematical mis-computations.
- Amend the property tax “grievance” statute to extend from three to four years the amount of time (limitations period) taxpayers have to file grievances with the State Board of Tax Appeals (SBOTA). Authority for SBOTA to waive the limitations period in cases of excusable neglect or undue hardship would be removed, as would authority for SBOTA to order refunds beyond the limitations period when boards of county commissioners have unanimously recommended that such refunds be considered.
- Allow county appraisers or county commissions to provide certain information used in appraising residential real estate directly on the annual valuation notification provided pursuant to K.S.A. 79-1460. This information would include the parcel identification number, address, sale date, and sale price of any or all sales used in determining the appraised value of the residential real property.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at http://www.ink.org/public/legislative/bill_search.html.

- Require language on the valuation notification to inform taxpayers that a free guide on the valuation appeals process is available upon request. Such guides, provided to counties by the Property Valuation Division, would contain information on state law regarding appraisal methodology as well as the appeals process.
- Grant taxpayers the right to review data sheets of comparable properties at informal meetings with the county appraiser or appraiser's designee.
- Amend current law to decelerate from four to six years the amount of time county appraisers have to physically inspect each parcel of real estate. County appraisers would be deemed to be in compliance with the statute when 17 percent of the parcels are inspected in any given year.
- Amend current law to provide property tax exemptions for sailboards and pickup truck shells.

Background

The Conference Committee agreed to remove a House Committee of the Whole amendment to S.B. 11 which would have reinstated language allowing SBOTA to waive the limitations period under certain circumstances and restricting SBOTA from ordering refunds extending back more than three years from the date of the most recent tax year unless the taxpayer shows proof of a unanimous (or majority vote in some circumstances) vote by the board of county commissioners favoring such a refund. The Conference Committee recommended that this language, which is contained in current law, be stricken.

The Conference Committee agreed to amend S.B. 11 to include many provisions of the House Committee of the Whole version of S.B. 12. One change relates to a House amendment which would have required that a guide on the valuation appeals process be provided along with all valuation notices. The Conference Committee version instead would simply require that all valuation notices contain language informing the taxpayers that a free guide on the valuation appeals process will be provided to them upon request.

The Conference Committee also agreed to amend S.B. 11 by including the provisions of S.B. 9 and S.B. 10. Specifically, these provisions decelerate from four to six years the amount of time county appraisers have to physically inspect each parcel of real estate (subject matter of S.B. 9) and provide a property tax exemption for sailboards and pickup truck shells (subject matter of S.B. 10).