



**Senate Committee on Assessment & Taxation  
Presented by Eric Stafford, VP of Government Affairs, Kansas Chamber  
Testimony in Support of Senate Bill 319- Property Tax Rebate**

**Wednesday, January 21, 2026**

Madam Chair and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber represents small, medium and large-sized businesses across the state, advocating for policies which improve the economic climate in Kansas. We appreciate the opportunity to testify in support of Senate Bill 319, which provides a rebate in the instance where property sells for less than 97% of appraised value.

The interim tax committee heard testimony on several recommendations to improve our state's appraisal process to ensure more accurate property appraisals. One conferee mentioned that in Missouri, they do not accept mass appraisal into the record as they are irrelevant in the final, fee simple appraisal of the property and could alter the accurate value of the property in question. While SB 319 isn't specific to those recommendations, it helps address circumstances where taxpayers, of all classes, have been overcharged for the value of their property by county appraisers. The rebate, according to language in the bill, would be limited to the current tax year when the property was sold, and the previous four tax years.

We would encourage this committee to support SB 319, along with other suggestions to help provide more accurate appraisals of property in Kansas. Testimony during the interim suggested most residential appraisals are fairly accurate, while commercial property appraisals seem to face a greater chance of an inaccurate appraisal, making a clear rebate process effective for the taxpayer to recoup overpayment of taxes, while also serving as a deterrent for county appraisers to unfairly target certain classes of property through inaccurate and overpriced appraisals.

We appreciate the opportunity to submit testimony in support of Senate Bill 319, and I would be happy to answer any questions the committee may have.