

February 2, 2026

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
300 SW 10th Avenue, Room 548-S
Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 329 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 329 is respectfully submitted to your committee.

SB 329 would require the county appraiser to submit a single property appraisal report at any appeal hearing before the Regular Division of the Board of Tax Appeals (BOTA).

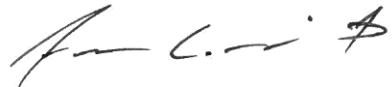
The Department of Revenue estimates that SB 329 would have no fiscal effect on state and local property tax revenues. The Department of Revenue indicates the bill would have no fiscal effect on its operations.

BOTA indicates that the costs to implement the bill would be negligible and could be absorbed within existing resources. BOTA indicates the bill would have unknown effect on its appeal caseload. The bill has the potential to decrease the number of matters that go to a hearing as county appraisers may settle matters before a hearing to avoid the costs to perform a single property appraisal. The bill could also delay hearings because the county appraiser would be required to perform the single property appraisal report before the hearing. The bill could shift cases from the Regular Division to the Small Claims Division where there is not the requirement to submit a single property appraisal report.

The Kansas Association of Counties indicates the bill has the potential to increase the workload of county appraisers. County appraisers would be required to produce and submit a single appraisal report before each BOTA hearing as opposed to relying on the mass appraisal

system. However, the costs to create a system that creates a single appraisal report and to track filings are unknown and would likely vary by county.

Sincerely,



Adam C. Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Jay Hall, Kansas Association of Counties
Jonathan Roberts, Board of Tax Appeals