

SESSION OF 2026

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 329**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 329 would require county appraisers to submit a single property appraisal report at any valuation appeal hearing before the regular division of the State Board of Tax Appeals (BOTA).

The bill would also make technical changes.

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Tyson.

***Senate Committee on Assessment and Taxation***

At the Senate Committee hearing, **proponent** testimony was provided by a private citizen and practicing tax attorney, who explained that a single property appraisal considers the unique characteristics of a property, as opposed to mass appraisals, which rely on statistical techniques to value groups of properties. The proponent stated the bill would improve the valuation appeals process by requiring a higher standard for appraisal of properties under appeal, empower taxpayers in the appeal process, and reduce BOTA caseloads by increasing the number of settlement agreements between taxpayers and counties.

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\*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 <https://klrd.gov/>

No other testimony was provided.

### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue estimates the bill would have no fiscal effect on state and local property tax revenues or its operations. BOTA indicates the cost to implement the bill would be negligible and could be absorbed within existing resources. The Kansas Association of Counties indicates the bill has the potential to increase the workload of county appraisers, but the costs of such work are indeterminate and would vary by county.

Taxation; property tax; appraisal; Board of Tax Appeals; valuation appeal hearing