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GOVERNOR JEFF COLYER, M.D.
LARRY L. CAMPBELL, CHIEF BUDGET OFFICER

March 20, 2018

The Honorable Steven Johnson, Chairperson
House Committee on Taxation
Statehouse, Room 185-N
Topeka, Kansas 66612

Dear Representative Johnson:

SUBJECT: Fiscal Note for HB 2780 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2780 is respectfully submitted to your committee.

HB 2780 would require that the county pay the costs associated with a taxpayer's appeal when the valuation in final determination in the valuation appeals process is lower than the valuation determined at the informal meeting.

The Department of Revenue and Board of Tax Appeals indicate HB 2780 would have no fiscal effect on state revenues or expenditures. The Kansas Association of Counties indicates that the bill would increase costs for county governments by requiring them to pay for the costs associated with certain valuation appeals. The bill does not define costs associated with the valuation appeals, which could include attorney fees, appraisal fees, and filing fees. The Kansas Association of Counties does not have data on the costs associated with valuation appeals to provide an estimate of the fiscal effect on county governments. Any fiscal effect associated with HB 2780 is not reflected in *The FY 2019 Governor's Budget Report*.

Sincerely,

A handwritten signature in black ink that reads "L. Campbell".

Larry L. Campbell
Chief Budget Officer

cc: Jody Allen, Tax Appeals
Lynn Robinson, Department of Revenue
Melissa Wangemann, Association of Counties