

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Mr. Chairman and Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 10, 2020

Subject: House Bill No. 2615

**Summary**

House Bill No. 2615 creates a mediation process for the state board of tax appeals in place of the small claims and expedited hearings division. Pursuant to the bill, the small claims and expedited hearings division is changed to the mediation division. Mediators are to be appointed by the chief hearing officer. The mediator is intended to “bring the parties together under such favorable auspices as will tend to effectuate settlement of disputed issues.” The mediators will not have any power of compulsion in the mediation proceedings. Only cases that were previously subject to the small claim’s jurisdiction will be eligible for mediation. Such cases generally include single-family residential property and other classes of property (except for ag land) whose value is \$3,000,000 or less. The mediation conference takes place within 60 days after the appeal is filed unless the time period is waived by the taxpayer. Persons with settlement authority are required to be present either in person or by telephone or video conference at the mediation conference. The mediation conference is to be conducted in the county where the property is located, or a county adjacent. In the event of settlement, a settlement agreement is to be signed by the parties and the agreement is final and not subject to appeal. If no settlement is reached, the taxpayer may appeal to BOTA within 30 days after the date of the mediation conference.