



KANSAS
ASSOCIATION OF
COUNTIES

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Testimony of the Kansas Association of Counties to the
House Committee on Taxation
Opponent Testimony on HB 2615 • March 10, 2020

Mr. Chairman and Members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer testimony on HB 2615, which would do away with the Board of Tax Appeals Small Claims Division and replace it with a mediation/negotiation process.

KAC opposes HB 2615 because it appears on its face to be redundant. The current tax appeal process has a few basic phases. Initially, there is an informal process at the local level. This is where the majority of tax disputes are solved, typically with an agreement between the county and the taxpayer on the valuation. Many taxpayers can go through this initial informal process representing themselves, and because this process is done locally, expense to the taxpayer is minimized as much as possible.

This process is both convenient and effective for most appeals. Shifting this discussion to the state level introduces an unnecessary expense for both the taxpayer and the county, as this step would no longer take place at the local level. If, however, this step is in addition to the informal discussion at the local level, it would be redundant.

KAC and its member counties encourage the committee to continue to look for ways to streamline the appeals process for taxpayers and the county. HB 2615, however, appears to be redundant and fails to achieve those efficiencies. We ask the committee to reject this bill. Thank you for your time and consideration.

Respectfully,

Jay Hall

Kansas Association of Counties

