



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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Testimony of the Kansas Association of Counties to the  
Senate Committee on Assessment and Taxation  
Opponent Testimony on SB 273 • January 29, 2020

Madam Chair and Members of the Committee:

Thank you for allowing KAC to submit testimony regarding SB 273, which would allow taxpayers to appear via audio or video technology in BOTA hearings. KAC understands the desire to make the BOTA process accessible to all Kansans, regardless of where in the state they may be located.

However, KAC cannot support SB 273 in its current form. As introduced, SB 273 would only allow the taxpayer to appear via audio or video technology. The county would still be required to appear in person. If this measure is to advance, both parties should be able to appear via technology at the mutual consent of the parties. Allowing only one party that option, and to do so unilaterally could introduce inequality into the proceedings.

More importantly, in matters where the valuation is being contested, both parties should still appear, as the need to examine both the county and the taxpayer exists at the BOTA level. It is more practical to allow for appearances through technology in cases in which the valuation has already been stipulated and the need for cross examination and fact finding does not exist. However, in situations where questions are necessary to aid the panel in its decision, appearing in person should be required.

KAC would ask the committee to carefully consider the potential impact of allowing only one party to appear through technology, and to do so as a unilateral decision. Thank you for your time and consideration.

Respectfully,

Jay Hall

Kansas Association of Counties

