

February 10, 2020

The Honorable Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 123-E  
Topeka, Kansas 66612

Dear Senator Tyson:

**SUBJECT:** Fiscal Note for SB 309 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 309 is respectfully submitted to your committee.

Under current law, a taxpayer has the option to appeal any summary decision or full and complete opinion of the Board of Tax Appeals (BOTA) that would allow for a new trial with the district court. SB 309 would place the burden of proof on the county appraiser to initiate the production of evidence to demonstrate the validity and correctness of the property valuation or classification of residential or commercial property before the district court.

The Kansas Association of Counties indicates that SB 309 has the potential to increase costs for county governments by shifting the burden of proof to the county for appeals by the taxpayer to the district court on matters of valuation or classification. The Association indicates that this has the potential to prompt taxpayers to pursue cases even when the evidence is not in their favor, as they no longer have the burden of proof to demonstrate why the BOTA ruling was wrong in a new trial before the district court. The Association does not know how many new cases would be appealed to the district court or how complex that those cases would be to provide an estimate of any increased costs for county government.

The Department of Revenue, BOTA, and the Office of Judicial Administration indicate that the bill would have no fiscal effect on their operations. The League of Kansas Municipalities indicate that since cities are not involved in the valuation process, there would be no fiscal effect for cities.

Sincerely,



Larry L. Campbell  
Director of the Budget

cc: Jody Allen, Tax Appeals  
Lynn Robinson, Department of Revenue  
Trey Cocking, League of Municipalities  
Jay Hall, Association of Counties  
Mary Rinehart, Judiciary