

Kansas Grain & Feed Association Renew Kansas Biofuels Association

March 22, 2021

To: House Committee on Taxation

From: Randy Stookey, Senior Vice President & General Counsel

Re: Joint Proponent Written Testimony on Senate Bill 72, requiring appraisal courses for county appraisers and state board of tax appeals members to be approved by Kansas real estate appraisal board

Chairman Smith and members of the committee, thank you for the opportunity to provide testimony in support of Senate Bill 72. This testimony is submitted jointly on behalf of the Kansas Grain and Feed Association (KGFA), and Renew Kansas Biofuels Association.

KGFA is the state association of the grain receiving, storage, processing and shipping industry in Kansas. KGFA's membership represents 99% of the commercially licensed grain storage in the state. Renew Kansas Biofuels Association is the trade association of the Kansas biofuels industry.

Across Kansas, our member grain elevators and biofuel processing plants pay millions of dollars annually in property taxes that help support schools and local government. The ability of our members to operate a competitive or profitable business is often determined by the amount of fixed costs they must pay, such as property taxes.

In recent years, the property tax burden on our members has grown exponentially through increases in property valuations that mostly happened during the 2-year delay in the implementation of the property tax lid passed by the legislature.

County property appraisers across the state have important and demanding responsibilities, and their work product directly affects the property tax bills of each property owner.

Senate Bill 72 seeks to strengthen the standards of all appraisal courses necessary to qualify for the designation of a registered mass appraiser, and all required continuing education appraisal courses for such mass appraisers. Under this bill, such courses would be required to be approved by the Kansas real estate appraisal board.

The changes set forth in this bill represent sound public policy that will ensure the quality of workmanship of our county appraisers, protect taxpayers, and strengthen the property tax system in our state. For these reasons, we support this measure.

Thank you for allowing us the opportunity to testify in support of Senate Bill 72. We would respectfully request the committee to pass the bill out favorably.