

SESSION OF 2020

SUPPLEMENTAL NOTE ON SENATE BILL NO. 309

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 309 relates to property taxation and judicial review.

Current law allows, at the election of a taxpayer, any summary decision or full and complete opinion of the State Board of Tax Appeals (BOTA) issued after June 30, 2014, to be appealed by filing a petition for review in district court. Any appeal to the district court must be a trial *de novo* that includes an evidentiary hearing where issues of law and fact are determined anew.

The bill would provide, with regard to any BOTA decision or opinion properly submitted to the district court relating to the determination of valuation of residential or commercial and industrial real property or the classification of property for assessment purposes, county appraisers would have the duty to initiate the production of evidence to demonstrate by a preponderance of evidence the validity and correctness of such determination.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Miller.

In the Senate Committee hearing on February 20, 2020, representatives of the Kansas Chamber, Kansas Cooperative Council, Kansas Grain and Feed Association, and Kansas Policy Institute provided proponent testimony. Representatives of the Kansas Association of Counties (KAC)

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

and Kansas County Appraisers Association provided opponent testimony.

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue, and the Office of Judicial Administration anticipated no fiscal effect on their operations.