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Date: March 22, 2021  
To: Representative Adam Smith, Chairman, House Taxation Committee  
From: Shahira Stafford, Kansas Cooperative Council  
**RE: Proponent Testimony on Senate Bill 72**

Mr. Chairman and Members of the Committee,

On behalf of the Kansas Cooperative Council (KCC), thank you for the opportunity to support Senate Bill 72. The KCC is a statewide association that works on behalf of all types of cooperatively structured businesses in Kansas. The industries organized as cooperatives are vast, including agriculture, utility, financial and insurance.

Our agricultural cooperatives in particular have been battling against drastically high property taxes on their commercial grain storage in recent years. One of our co-op members saw nearly 700% valuation increases on two of their facilities from 2017 to 2018.

Since then, the KCC, along with our friends at the Kansas Grain and Feed Association, have continued difficult, yet productive discussions with the Kansas Department of Revenue's Property Valuation Division (PVD) on revisions to their Grain Elevator Property Valuation Guide. This guide is used by county appraisers across the state in determining how these complex properties are assessed and valued.

The KCC is in strong support of comprehensive property tax reform, and we believe that this bill has certain provisions that could benefit our members. Senate Bill 72 would require all appraisal courses and continuing education necessary to qualify for the designation of a registered mass appraiser be approved by the Kansas real estate appraisal board. The bill would also remove the International Association of Assessing Officers (IAAO) as a valid designation to qualify to become a certified appraiser. It is our understanding that the IAAO has recently adopted changes in the way properties are assessed that don't comply with Kansas law.

Our members would stand to benefit from consistency and uniformity in appraisal methods across the state, which we believe this bill would help accomplish.

Thank you so much for the opportunity to comment on Senate Bill 72, and we respectfully ask for your support.