



**Kansas Grain and Feed Association
Kansas Agribusiness Retailers Association
Renew Kansas Biofuels Association**
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January 29, 2020

To: Senate Committee on Assessment and Taxation
From: Randy Stookey, Senior Vice President of Government Affairs
Re: **Joint Proponent Written Testimony on Senate Bill 272; prohibiting county appraisers and the state board of tax appeals from increasing the valuation of county appraised property in valuation appeals.**

Chairman Tyson and members of the committee, thank you for the opportunity to provide testimony in support of Senate Bill 272. This testimony is submitted jointly on behalf of the Kansas Grain and Feed Association (KGFA), the Kansas Agribusiness Retailers Association (KARA), and Renew Kansas Biofuels Association.

KGFA is the state association of the grain receiving, storage, processing and shipping industry in Kansas. KGFA's membership includes over 950 Kansas business locations and represents 99% of the commercially licensed grain storage in the state. KARA is an agribusiness industry trade association with membership of over 700 companies across Kansas. Renew Kansas Biofuels Association is the trade association of the Kansas biofuels industry.

Across Kansas, our member grain elevators, biofuel processing plants, and agribusiness facilities 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.

Under the current property tax appeal system, during an appeal before the state board of tax appeals, the board is able to find an appraised valuation of the property at an amount greater than that which was even determined by the county appraiser prior to the appeal.

Senate Bill 272 would amend Kansas law to prohibit the board from increasing the appraised valuation of the property to an amount greater than the final determination of appraised value by the county appraiser from which the taxpayer appealed to the small claims and expedited hearings division.

This change would be beneficial to the property tax payer, increase the level of fairness in the appeal process, and reflect good public policy. For those reasons, we stand in full support of this bill.

Thank you for allowing us the opportunity to testify in support of Senate Bill 272.