



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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Testimony of the Kansas Association of Counties to the  
Senate Committee on Assessment and Taxation  
Opponent Testimony on SB 309 • February 20, 2020

Madam Chair and Members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer testimony in opposition to SB 309, which would place the burden of proof at for appeals of decisions of the board of tax appeals on the appraiser.

The district court review is already a de novo review. This means that all facts and evidence are evaluated from the beginning as if it were a new proceeding. This makes the issue of the burden of proof very important.

Under Kansas law, only the taxpayer may appeal a decision to the district court. The appraiser does not have that ability. As such, the likely reason for an appeal to the district court is a ruling at the board of tax appeals that was not favorable to the taxpayer. Typically, the party that is appealing has the burden on appeal. Since only the taxpayer can appeal to district court, that burden would properly be on the taxpayer. Changing the typical legal standard on appeal is incongruent with American jurisprudence.

For this reason, we ask that the committee reject SB 309. Thank you for your time and consideration.

Respectfully,

Jay Hall  
Kansas Association of Counties

