



House Taxation Committee
Adam Smith, Chair
SB119

Although the Kansas County Appraisers Association supports the bulk of measures contained within SB119, KCAA opposes the measures within the bill prohibiting an increase in value as the result of a hearing.

As a matter of intra-office policy, most county appraisers currently make the public relations choice to not raise a value due to previously unknown information being revealed about a property during an informal meeting/hearing.

However, to specifically prohibit an appraiser, a hearing officer, the Board of Tax Appeals, or a judge from increasing a value as the result of information brought forth in a hearing interferes with the statutory requirement to value property at market value. A good public relations decision does not necessarily make good law.

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Kansas County Appraisers Association