**Legislative Update**

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This is the second year of this legislative body and being an election year for many legislators, a number of bills were expected to be introduced pertaining to appraisers and the property taxation process. However, there have not been a large number of those bills introduced at this point.

Some of the newly introduced bills this session that are of interest (in varying degrees) to appraisers are:

**SB374**

This bill discontinues the property tax exemption for new developments of renewable energy resources. The hearing on this bill revealed a number of arguments for and against the wind farm exemptions.

**SB542**

This bill lays out the complaint process should a taxpayer feel a taxing entity has not followed the provisions of SB13. Although not directly affecting appraisers, the appeal process would be heard by the Board of Tax Appeals. This creates the possibility of an even greater backlog for BOTA going forward.

**SB554**

This bill would amend the definition of agricultural land to include land owned and operated by for- profit zoos. This bill, if passed in its current form, could create a slippery slope where land classified as agricultural is no longer identified by agricultural production but is granted a de facto exemption if that property would not otherwise qualify for an exemption.

**SB555**

This bill would allow for the proration of most personal property if sold by Sept. 1.

SB374, SB542, SB554 and SB555 have not yet been acted upon by the Senate Assessment and Taxation Committee.

**SB431**

This bill increases the residential property exemption for the school mill levy from the first $20,000 of valuation to the first $65,000 of valuation. This would result in the exemption amount going from $46 per year to $149.50 per year.

**SB433**

This bill would exempt personal trailers from property taxation if they are over 30 years old.

**SB464**

This bill would discontinue the 1.5 mills that go to the State for educational buildings. I believe this concept was in an early draft of SB13 and has resurfaced as a stand-alone bill.

SB431, SB433, and SB464 have been passed out of the Senate Assessment and Taxation Committee.

**HB2493**

This bill amends the definition of both residential and agricultural classification. As introduced, this bill would define agricultural land as being at least two acres and define residential classification as intended to be used for human occupation. The intent of this bill was to halt developers from throwing seed on 0.25 acre lots in order to get preferential ag use treatment and halt the differentiation of residential vs. commercial use for storage buildings based on whose goods are being stored in those buildings. This bill has not been granted a hearing in the House Taxation Committee.

**HB2729**

This bill exempts 50% of the first $200,000 of value for residential properties owned by a person who is over 65 years of age and has owned the home for at least 10 consecutive years. This bill had a hearing in the House Taxation Committee, but has not yet been acted upon by the Committee.

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