

## 2021 Property Tax Legislative Wins

**Truth in Taxation** requires city, county, and school district officials to vote on the entire property tax increase they impose

**Valuations may not be increased solely for routine replacement and repairs.** Counties contend this wasn't happening but many taxpayers said it was.

**Appraisal courses for county appraisers and Board of Tax Appeals members must be approved by the Kansas real estate appraisal board.** This change is needed because at least one organization – the International Association of Assessing Officers (IAAO) – offering training courses openly promotes appraisal methods on big box retailers that is contrary to established Kansas law. Johnson County has lost every one of its 'dark store theory' cases, as explained in [this Sentinel article](#).

**The burden of proof in property tax appeals in district court is placed on counties.** District court appeals are *de novo* trials, where issues of law and fact are determined anew, and the county must prove the validity of its appraisal by a preponderance of the evidence.

**Valuations cannot be increased during the appeals process.** Taxpayers have complained about valuations being increased above the amount being appealed at different levels of the appeals process.

**County appraisers must comply with uniform standards of professional practice.** USPAP is the generally recognized ethical and performance standards for the appraisal profession in the U.S. This is additional taxpayer protection against county's illegal 'dark store' valuations on big box retailers.

**The Property Valuation Director at the Department of Revenue may no longer adopt rules and regulations concerning appropriate standards for performing appraisals.** This is more protection against 'dark store' valuation hikes.

**Counties must notify the PVD Director when an appraiser is dismissed and provide the reason.** We documented cases of fired appraisers being hired in other counties – and being fired again – because appraisers are hired from an approved list, but there was no process for getting names off the list.

**Higher standards for appraisers.** This removes the provision that a person may be qualified for the position of appraiser by holding a valid residential evaluation specialist or certified assessment evaluation designation from the International Association of Assessing Officers.

**More time to request a full BOTA opinion.** Parties and their attorneys now have 21 days following service to request a full and complete opinion; previously, it was 14 days from receipt.

**BOTA orders and notices must be sent electronically if requested taxpayers and their representatives.** This one helps make the appeals process a little simpler.

**BOTA members may serve 180 days beyond the expiration of their term.** This prevents BOTA appeals being put on hold pending the appointment and confirmation of a successor.