

February 15, 2012

House Standing Committee on Government Efficiency  
Mike Burgess, Chairman  
State Capitol, Room 151-S  
Topeka, Kansas 66612

Representative Burgess,

I am sending this e-mail to let you know that I do not support the repeal of K.S.A. 79-408. The actual facts to K.S.A. 79-408 are as follows – The appraiser certifies the appraised values to the County Clerk; the County Clerk creates the assessed values and the assessment roll; the County Clerk verifies ownership of all parcels in the county ;checks and verifies all taxing jurisdictions in the county; and the County Clerk sets the assessed valuation and the levy for the entire county, the County Clerk certifies the property tax roll to the Treasurer, the Treasurer then prints statements and collects the property tax payments.

Repealing K.S.A. 79-408 would put the process in jeopardy and the assessment roll would not have to be maintained and kept current therefore getting taxes from property owners would be inaccurate because of not having to keep the rolls maintained. Currently the Clerk's Office makes changes every day to the property assessment rolls working toward the twice a year valuation process when the appraiser certifies to the clerk the rolls without K.S.A. 79-408 the Clerk would not have to maintain it. The State of Kansas cannot afford a repeal of K.S.A. 79-408 and I know most of the taxes schools, counties, cities, and townships receives is through property tax those entities alone would be very upset if they did not receive their portions correctly. Without proper Kansas law like K.S.A. 79-408 in place the citizens of Kansas would be the real losers because the checks and balances are lost and put on the wayside. It is with this in mind, regarding the duties of the Appraiser's and the Clerk's in K.S.A. 79-408, that is where the checks and balances take place.

I am writing to ask for your opposition to House Bill 2675 and to keep the current checks and balances in place as well as and most importantly since K.S.A. 79-408 is the only statute that directs the Clerk to prepare the assessment rolls we must maintain K.S.A. 79-409 and keep it current just the way it reads. Those assessment rolls are important to the citizens in this great state.

Sincerely,

*Crystal L. Gatewood*

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