

SESSION OF 2004

SUPPLEMENTAL NOTE ON SENATE BILL NO. 523

As Amended by Senate Committee on
Elections and Local Government

Brief*

SB 523 amends a statute dealing with procedures for amending budgets of taxing subdivisions once adopted to permit any taxing subdivision to amend its budget when a clerical error is discovered in the calculation of the assessed valuation if discovered prior to October 1. Any budget amended for this reason is subject to the same publications, notice, and public hearing requirements applicable to the adoption of the original budget.

The Senate Committee amendments were clarifying in nature.

Background

The bill was supported by Senator Jim Barnett, the City of Emporia, and the League of Kansas Municipalities. A representative of the Kansas Association of Counties suggested amendments regarding dates in the bill to insure the tax levy process would work.

Proponents said a mistake occurred in Lyon County regarding the calculation of the assessed valuation—the type of error that occurs throughout the state at various times.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>