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LEGISLATURE *of* THE STATE *of* KANSAS
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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 6, 2025
Subject: Senate Bill No. 73, As Introduced

Summary

Senate Bill No. 73 relates to property taxation and would modify deadlines for mailing property tax statements to taxpayers and certification of tax levies to the director of property valuation to be earlier than the current deadlines and provide for the county clerk's use of the previous year's budget when a taxing subdivision fails to timely file its budget

The bill would amend K.S.A. 2024 Supp. 79-2001 to change the county treasurer's deadline to mail property tax statements and tax information to taxpayers from before December 15 to before December 1. Current law provides that property tax payments are due, the full amount or 1/2 of the tax, to the county treasurer on or before December 20. See K.S.A. 79-2004 and 79-2004a.

The bill would amend K.S.A. 79-1806 to modify the county clerk's deadline to certify the county's abstract of value, levy and tax to the director of property valuation from on or before November 15 to on or before November 1.

The bill would also amend K.S.A. 2024 Supp. 79-2930 to provide that if any taxing subdivision does not present or file its budget information with the county clerk by 5:00 p.m. on October 1, then the county clerk shall use the previous year's budget information and amount of ad valorem tax to be levied of such taxing subdivision.

The bill would take effect from and after its publication in the statute book.