

February 14, 2025

The Honorable Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation  
300 SW 10th Avenue, Room 548-S  
Topeka, Kansas 66612

Dear Senator Tyson:

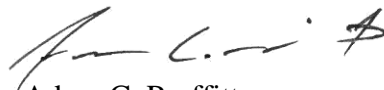
**SUBJECT:** Fiscal Note for SB 190 by Senator Haley

In accordance with KSA 75-3715a, the following fiscal note concerning SB 190 is respectfully submitted to your committee.

Under current law, upon payment and partial redemption of previously owed property taxes, the time at which a tax foreclosure sale would occur is extended by the number of years paid in the partial redemption. SB 190 would indicate that the payment of special assessments, delinquent special assessments, or other special taxes that were assessed for years other than the year or years being redeemed are not required for the partial redemption.

The Department of Revenue indicates SB 190 would have no fiscal effect on state and local property tax revenue. The Kansas Association of Counties and the League of Kansas Municipalities indicate that the bill has the potential to reduce the collection of special assessment property taxes. However, the Association and the League do not have a basis on which to estimate the amount of lower possible special assessment property tax payments to make a precise estimate of the fiscal effect on local governments.

Sincerely,



Adam C. Proffitt  
Director of the Budget

cc: Lynn Robinson, Department of Revenue  
Jay Hall, Kansas Association of Counties  
Wendi Stark, League of Kansas Municipalities  
Gabrielle Hull, Department of Education  
Stephen Bauchum, Board of Tax Appeals