

February 5, 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:

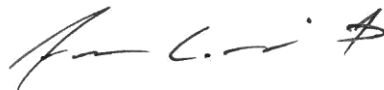
SUBJECT: Fiscal Note for SB 73 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 73 is respectfully submitted to your committee.

SB 73 would modify the deadlines for various property tax statements and certifications. Under current law, county clerks are required to submit a statement of the county's property tax rate and collections (other than motor vehicle taxes) to the Director of Property Valuation by November 15 of each year. The bill would move this deadline to November 1 of each year. Under current law, county treasurers are required to mail property tax statements and tax information forms to each taxpayer by December 15 of each year. The bill would move this deadline to December 1 of each year. The bill would also establish that if a taxing subdivision fails to submit its budget to the county clerk by 5:00 PM on October 1, the clerk would be required use the previous year's budget information to determine the subdivision's property tax levy.

The Department of Revenue indicates that enactment of the bill would have a negligible fiscal effect on its operations. The Division of Property Valuation would be required to prepare for and accommodate the earlier reporting window, which could be achieved with existing resources. The Kansas Association of Counties indicates that the bill would have an unknown fiscal effect on counties. The League of Kansas Municipalities indicates that the bill would have no fiscal effect on cities.

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