

SENATE BILL No. 73

By Committee on Assessment and Taxation

1-23

1 AN ACT concerning property taxation; relating to certifications and tax
2 statements; modifying deadlines for mailing tax statements to taxpayers
3 and certification of levies to the director of property valuation to be
4 earlier than the current deadlines; providing for the county clerk's use
5 of the previous year's budget when a taxing subdivision fails to timely
6 file its budget; amending K.S.A. 79-1806 and K.S.A. 2024 Supp. 79-
7 2001 and 79-2930 and repealing the existing sections.

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9 *Be it enacted by the Legislature of the State of Kansas:*

10 Section 1. K.S.A. 79-1806 is hereby amended to read as follows: 79-
11 1806. (a) The county clerk shall, on or before November ~~15~~ 1 in each year,
12 transmit to the director of property valuation, on forms to be prepared and
13 supplied by the director of property valuation, a statement showing the
14 total amount of taxes, other than motor vehicle taxes collected pursuant to
15 article 51 of chapter 79 of the Kansas Statutes Annotated, *and amendments*
16 *thereto*, levied in the county for all purposes in such year, and the rate
17 percent. The director of property valuation shall include the statement in
18 the director's report to the governor and the legislature. On or before
19 November 30, the director of property valuation shall transmit to the
20 director of accounts and reports and to the state treasurer a statement
21 showing the valuation, levy and amount of tax for state purposes in each
22 county in the state.

23 (b) ~~On or before January 15, 1982, and~~ On or before January 15 of
24 each year ~~thereafter~~, the county clerk of each county shall report to the
25 director of property valuation the total amount of taxes levied within the
26 county upon motor vehicles under the provisions of article 51 of chapter
27 79 of the Kansas Statutes Annotated, *and amendments thereto*, and the
28 total of the taxable values utilized in the computation of such tax.

29 Sec. 2. K.S.A. 2024 Supp. 79-2001 is hereby amended to read as
30 follows: 79-2001. (a) As soon as the county treasurer receives the tax roll
31 of the county, the treasurer shall enter in a column opposite the description
32 of each tract or parcel of land the amount of unpaid taxes and the date of
33 unredeemed sales, if any, for previous years on such land. The treasurer
34 shall cause a notice to be published in the official county paper once each
35 week for three consecutive weeks, stating in the notice the amount of taxes
36 charged for state, county, township, school, city or other purposes for that

1 year, on each \$1,000 of valuation.

2 (b) Each year after receipt of the tax roll from the county clerk and
3 before December ~~15~~ 1, the treasurer shall mail to each taxpayer, as shown
4 by the rolls, a tax statement which indicates the taxing unit, assessed value
5 of real and personal property, the mill levy and tax due. In addition, with
6 respect to land devoted to agricultural use, such statement shall indicate
7 the acreage and description of each parcel of such land. The tax statement
8 shall also indicate separately each parcel of real property which is
9 separately classified for property tax purposes. The county appraiser shall
10 provide the information necessary for the county treasurer to comply with
11 the provisions of this section. The tax statement also may include the
12 intangible tax due the county. All items may be on one statement or may
13 be shown on separate statements and may be on a form prescribed by the
14 county treasurer. The statement shall be mailed to the last known address
15 of the taxpayer or to a designee authorized by the taxpayer to accept the
16 tax statement, if the designee has an interest in receiving the statement.
17 When any statement is returned to the county treasurer for failure to find
18 the addressee, the treasurer shall make a diligent effort to find a
19 forwarding address of the taxpayer and mail the statement to the new
20 address. All tax statements mailed pursuant to this section shall be mailed
21 by first-class mail. The requirement for mailing a tax statement shall
22 extend only to the initial statement required to be mailed in each year and
23 to any follow-up required by this section. Alternatively, the county
24 treasurer may transmit the tax statement to the taxpayer by electronic
25 means if such taxpayer consented to service by electronic means.

26 (c) After receipt of the tax roll from the county clerk and before
27 December ~~15~~ 1, the treasurer shall mail to each taxpayer, as shown by the
28 tax rolls, a tax information form which indicates the taxing unit, assessed
29 value of real property for the current and next preceding taxable year, the
30 mill levy for the current and next preceding taxable year and, in the case of
31 unified school districts, the mill levy required by K.S.A. 72-5142, and
32 amendments thereto, shall be separately indicated, the tax due and an
33 itemization of each taxing unit's mill levy for the current and next
34 preceding taxable year and the percentage change in the amount of
35 revenue produced therefrom, if any. In addition, with respect to land
36 devoted to agricultural use, such form shall indicate the acreage and
37 description of each parcel of such land. The tax information form shall
38 also indicate separately each parcel of real property which is separately
39 classified for property tax purposes. The county appraiser shall provide the
40 information necessary for the county treasurer to comply with the
41 provisions of this section. The tax information form may be separate from
42 the tax statement or a part of the tax statement. The tax information form
43 shall be in a format prescribed by the director of property valuation. The

1 tax information form shall be mailed to the last known address of the
2 taxpayer. When a tax information form is returned to the county treasurer
3 for failure to find the addressee, the treasurer shall make a diligent effort to
4 find a forwarding address of the taxpayer and mail the tax information
5 form to the new address. All tax information forms mailed pursuant to this
6 section shall be mailed by first class mail. Alternatively, the county
7 treasurer may transmit the tax information forms to the taxpayer by
8 electronic means if such taxpayer consented to service by electronic
9 means.

10 Sec. 3. K.S.A. 2024 Supp. 79-2930 is hereby amended to read as
11 follows: 79-2930. (a) Two copies of the budget certificate giving the
12 amount of ad valorem tax to be levied and the total amount of the adopted
13 budget of expenditures by fund, along with itemized budget forms for each
14 and every fund and proof of publication of the notice of budget hearing
15 containing the budget summary shall be presented to the county clerk
16 within the time prescribed by K.S.A. 79-1801, and amendments thereto.
17 All such budget information shall be filed electronically with the county
18 clerk. Where action has been taken under any statute to increase the
19 amount of tax to be levied authorized by law, a statement showing the
20 increased amount or tax levy rate voted, or a copy of the charter resolution
21 or ordinance making the change, shall be attached to the budget each year
22 the change is in effect. *If any taxing subdivision does not present or file*
23 *such budget information with the county clerk by 5:00 p.m. on October 1,*
24 *then the county clerk shall use the previous year's budget information and*
25 *amount of ad valorem tax to be levied of such taxing subdivision.*

26 (b) The county clerk shall make any reductions to the ad valorem tax
27 to be levied, compute the tax levy rates based on the final equalized
28 assessed valuation, and enter such on the budget certificate before attesting
29 the budget, except that with regard to levies made under K.S.A. 75-2551,
30 and amendments thereto, such levies shall be based upon the certified
31 preliminary abstract of property values submitted to the director of
32 property valuation pursuant to K.S.A. 79-1604, and amendments thereto.
33 ~~Beginning in 2022,~~ On or before December 31 each year, a copy of all
34 budgets for taxing subdivisions of the county, properly attested, shall be
35 filed with the director of accounts and reports, along with a copy of the tax
36 levy rate summary. All such budget information shall be filed
37 electronically with the director of accounts and reports.

38 (c) Each fund of the adopted budget certified to the county clerk in no
39 event shall exceed the amount of ad valorem tax to be levied and the
40 proposed expenditures of such fund in the proposed budget as originally
41 published. The governing body of each taxing subdivision shall not certify
42 an amount of ad valorem taxes to be levied that is in excess of any tax levy
43 rate or amount limitations or any aggregate tax levy limitations. The

1 governing bodies, in fixing the amount may take into consideration and
2 make allowance for the taxes which may not be paid, *except that* such
3 allowance, ~~however,~~ shall not exceed by more than 5% the percentage of
4 delinquency for the preceding tax year.

5 Sec. 4. K.S.A. 79-1806 and K.S.A. 2024 Supp. 79-2001 and 79-2930
6 are hereby repealed.

7 Sec. 5. This act shall take effect and be in force from and after its
8 publication in the statute book.