

SESSION OF 2011

SUPPLEMENTAL NOTE ON SENATE BILL NO. 108

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 108, as amended, would provide a statutory formula for calculating and collecting extant property taxes and assessments on certain land legally described in plats filed with county registers of deeds.

The new language requires that all property taxes and assessments levied against an original "parent" parcel be collected prior to the recording of the plat by a register of deeds.

For situations when the amount of property tax levied by a taxing subdivision has not yet been certified, an estimated tax formula utilizing the most recent year's mill levy plus 10 percent would be established for purposes of the collection prerequisite relative to having plats recorded. After the tax roll has been certified, refunds of any excess collections under the estimated tax formula subsequently would be funded, or additional liability would be assessed in the case of insufficiency.

Background

Proponents, who included a representative of the Kansas County Treasurers Association and the Miami County Treasurer, said that the bill was designed to better protect unsuspecting buyers of property from discovering after the fact that they are responsible for delinquent taxes of a parent parcel that no longer exists.

*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>

The Senate Assessment and Taxation Committee amendment is technical.

The bill has no state fiscal impact.