

February 18, 2013

The Honorable Steve Huebert, Chairperson
House Committee on Local Government
Statehouse, Room 149-S
Topeka, Kansas 66612

Dear Representative Huebert:

SUBJECT: Fiscal Note for HB 2091 by House Committee on Local Government

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2091 is respectfully submitted to your committee.

Under current law, the names of delinquent property taxpayers and their amount of unpaid property taxes are to be published in the official county newspaper within ten days of October 1 of each year. The costs associated with publishing in the newspaper are recovered by charging the delinquent taxpayer a \$15 cost of collection fee, which is added to the tax due. HB 2091 would increase the cost of collection fee to \$30.

The Kansas Association of Counties is unable to provide a reliable estimate on the amount of additional revenue that would be collected from the fee increase proposed in HB 2091. However, the additional fee revenue would help counties recover the total costs associated with collecting taxes from delinquent taxpayers instead of relying on the county general fund to pay for any costs of collection. The fee increase also has the potential to increase the number of taxpayers who pay property taxes on time to avoid paying the additional fees associated with becoming delinquent; however, the amount of additional taxpayers who will pay property taxes on time as a result of HB 2091 cannot be estimated.

Sincerely,



Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Steve Neske, Revenue
Melissa Wangemann, KAC