

February 27, 2014

The Honorable Les Donovan, Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 123-E  
Topeka, Kansas 66612

Dear Senator Donovan:

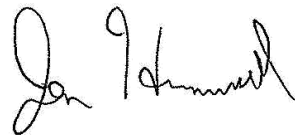
SUBJECT: Fiscal Note for SB 410 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 410 is respectfully submitted to your committee.

Under current law, the county appraiser files property tax exemption requests for lands contiguous to or donated in connection with erecting or maintaining a dam or reservoir with the Court of Tax Appeal to review and approve. SB 410 would require the county commission to review and approve the property tax exemption request. The county commission would be allowed to determine the amount of the exemption which then could be appealed to the Court of Tax Appeals. The bill would take effect upon its publication in the *Kansas Register*.

SB 410 would have no fiscal effect on the operations of the Department of Revenue or the Court of Tax Appeals. The Kansas Association of Counties indicates the bill would require counties to review and approve property tax exemption requests, which would have a negligible fiscal effect on county budgets.

Sincerely,



Jon Hummell,  
Interim Director of the Budget

cc: Steve Neske, Revenue  
Melissa Wangemann, KAC  
Jody Allen, COTA