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Shawn Sullivan, Director of the Budget

Sam Brownback, Governor

January 29, 2016

The Honorable Marvin Kleeb, Chairperson House Committee on Taxation Statehouse, Room 185-N Topeka, Kansas 66612

Dear Representative Kleeb:

SUBJECT: Fiscal Note for HB 2495 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2495 is respectfully submitted to your committee.

HB 2495 would specify that a property owner may appeal the county appraiser's classification of the property to the Board of Tax Appeals within 45 days from the date the classification notice was mailed by the county.

The Board of Tax Appeals indicates HB 2495 would have no fiscal effect. Likewise, the Department of Revenue reports that there would be no fiscal effect from the bill.

Sincerely,

Shawn Sullivan,

Director of the Budget