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GOVERNOR JEFF COLYER, M.D.
LARRY L. CAMPBELL, CHIEF BUDGET OFFICER

March 26, 2018

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

Dear Representative Johnson:

SUBJECT: Fiscal Note for HB 2670 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2670 is respectfully submitted to your committee.

HB 2670 would require the county appraiser to annually provide a certified list to the county clerk by June 1st on all real properties that are protesting the valuation or assessment of property for the current year and have not been resolved as of June 1st. The certified list would also include real properties that are seeking a property tax exemption with a value of \$50,000 or more. The certified list would include the owner, address, and appraised value of each parcel. The bill requires that by June 15th of each year, the county clerk would provide the certified list to each taxing jurisdiction potentially impacted by the protest or exemption along with the assessed value of each parcel.

The Department of Revenue and the Department of Education indicate HB 2670 would have no fiscal effect on state revenues or expenditures. The Kansas Association of Counties indicates that the bill has the potential to increase costs for counties by requiring county appraisers to produce the certified list and the requirement for the county clerk to distribute the list to each taxing jurisdiction. The Kansas Association of Counties is unable to determine the amount staff time and resources that would be necessary for county appraisers to compile the certified list, and therefore is unable to provide an estimate of the fiscal effect on counties. The League of Kansas Municipalities indicates that the bill would not have a direct impact on cities, but it would assist

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them in the budgeting process by identifying property tax revenue that may not be available for the city.

Sincerely,

A handwritten signature in black ink, appearing to read "L. Campbell". The signature is fluid and cursive.

Larry L. Campbell
Chief Budget Officer

cc: Chardae Caine, League of Municipalities
Melissa Wangemann, Association of Counties
Dale Dennis, Education
Lynn Robinson, Department of Revenue