

HOUSE BILL No. 2082

By Committee on Taxation

1-18

1 AN ACT concerning property taxation; amending K.S.A. 2016 Supp. 25-
2 432, 79-5a27, 79-1466, 79-1467, 79-1801 and 79-2925b and repealing
3 the existing sections; also repealing K.S.A. 2016 Supp. 25-433a and
4 79-2925c.

5
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2016 Supp. 79-5a27 is hereby amended to read as
8 follows: 79-5a27. On or before June~~4~~ 15 each year, the director of
9 property valuation shall certify to the county clerk of each county the
10 amount of assessed valuation apportioned to each taxing unit therein for
11 properties valued and assessed under K.S.A. 79-5a01 et seq., and
12 amendments thereto. The county clerk shall include such assessed
13 valuations in the applicable taxing districts with all other assessed
14 valuations in those taxing districts and on or before ~~June 15~~ July 1 notify
15 the appropriate officials of each taxing district within the county of the
16 assessed valuation estimates to be utilized in the preparation of budgets for
17 ad valorem tax purposes. If in any year the county clerk has not received
18 the applicable valuations from the director of property valuation, the
19 county clerk shall use the applicable assessed valuations of the preceding
20 year as an estimate for such notification. If the public utility has filed an
21 application for exemption of all or a portion of its property, the director
22 shall notify the county clerk that the exemption application has been filed
23 and the county clerk shall not be required to include such assessed
24 valuation in the applicable taxing districts until such time as the
25 application is denied by the state board of tax appeals or, if judicial review
26 of the board's order is sought, until such time as judicial review is
27 finalized.

28 Sec. 2. K.S.A. 2016 Supp. 79-1466 is hereby amended to read as
29 follows: 79-1466. Commencing on January 1 of each year, the county or
30 district appraiser shall transmit the taxable real property appraisals and the
31 exempt real property appraisals to the county clerk continually upon the
32 completion thereof.

33 Upon completion of transmission of such appraisals to the county clerk,
34 on or before June~~4~~ 15 of each year, the county or district appraiser shall
35 deliver a document certifying that such appraisals constitute the complete
36 appraisal rolls for real property.

1 The taxable real property appraisal roll shall consist of all real property
2 appraisals which in aggregate list all taxable land and improvements
3 located within the county.

4 The exempt real property appraisal roll shall consist of all real property
5 appraisals which in aggregate list all exempt land and improvements
6 located within the county.

7 All transmissions required by this section may be made electronically.

8 Sec. 3. K.S.A. 2016 Supp. 79-1467 is hereby amended to read as
9 follows: 79-1467. Commencing on January 1 of each year, the county or
10 district appraiser shall transmit the taxable personal property appraisals to
11 the county clerk continually upon the completion thereof. Upon
12 completion of transmission of such appraisals to the county clerk, on or
13 before June 15 each year, the county or district appraiser shall deliver a
14 document certifying that such appraisals constitute the complete appraisal
15 rolls for personal property except for personal property which may be
16 subject to investigation and valuation pursuant to law or personal property
17 which may have escaped appraisal in any year, in which cases the
18 appraiser shall transmit to the clerk, upon completion, the appraisals of
19 such property and the clerk shall add the same to the taxable personal
20 property roll at such time.

21 The taxable personal property roll shall consist of all personal property
22 appraisals completed by the county or district appraiser.

23 The exempt personal property roll shall include all personal property
24 appraisals completed by the county or district appraiser on personal
25 property that is exempt from ad valorem taxation and is required to be
26 listed with the county or district appraiser.

27 All transmissions required by this section may be made electronically.

28 Sec. 4. K.S.A. 2016 Supp. 79-1801 is hereby amended to read as
29 follows: 79-1801. ~~(a) Except as provided by subsection (b),~~ Each year the
30 governing body of any city, the trustees of any township, the board of
31 education of any school district and the governing bodies of all other
32 taxing subdivisions shall certify, on or before August 25, to the proper
33 county clerk the amount of ad valorem tax to be levied. Thereupon, the
34 county clerk shall place the tax upon the tax roll of the county, in the
35 manner prescribed by law, and the tax shall be collected by the county
36 treasurer. The county treasurer shall distribute the proceeds of the taxes
37 levied by each taxing subdivision in the manner provided by K.S.A. 12-
38 1678a, and amendments thereto.

39 ~~(b) If the governing body of a city or county must conduct an election~~
40 ~~for an increase in property tax to fund any appropriation or budget under~~
41 ~~K.S.A. 2016 Supp. 25-433a, and amendments thereto, the governing body~~
42 ~~of the city or county shall certify, on or before October 1, to the proper~~
43 ~~county clerk the amount of ad valorem tax to be levied.~~

1 Sec. 5. K.S.A. 2016 Supp. 79-2925b is hereby amended to read as
2 follows: 79-2925b. (a) Without a majority vote so providing, the governing
3 body of any municipality shall not approve any appropriation or budget, as
4 the case requires, which may be funded by revenue produced from
5 property taxes, and which provides for funding with such revenue in an
6 amount exceeding that of the next preceding year, adjusted to reflect
7 changes in the consumer price index for all urban consumers as published
8 by the United States department of labor for the preceding calendar year. If
9 the total tangible property valuation in any municipality increases from the
10 next preceding year due to increases in the assessed valuation of existing
11 tangible property and such increase exceeds changes in the consumer price
12 index, the governing body shall lower the amount of ad valorem tax to be
13 levied to the amount of ad valorem tax levied in the next preceding year,
14 adjusted to reflect changes in the consumer price index. This subsection
15 shall not apply to ad valorem taxes levied under K.S.A. 76-6b01 and 76-
16 6b04 and K.S.A. 2016 Supp. 72-6470, and amendments thereto, and any
17 other ad valorem tax levy which was previously approved by the voters of
18 such municipality. Notwithstanding the requirements of this subsection,
19 nothing herein shall prohibit a municipality from increasing the amount of
20 ad valorem tax to be levied if the municipality approves the proposed
21 increase with a majority vote of the governing body by the adoption of a
22 resolution and publishes its vote to approve the appropriation or budget
23 including the increase as provided in subsection (c).

24 (b) Revenue that, in the current year, is produced and attributable to
25 the taxation of:

26 (1) New improvements to real property;
27 (2) increased personal property valuation;
28 (3) property located within added jurisdictional territory; or
29 (4) property which has changed in use shall not be considered when
30 determining whether revenue produced from property has increased from
31 the next preceding year.

32 (c) In the event the governing body votes to approve any
33 appropriation or budget, as the case requires, which may be funded by
34 revenue produced from property taxes, and which provides for funding
35 with such revenue in an amount exceeding that of the next preceding year
36 as provided in subsection (a), notice of such vote shall be published in the
37 official county newspaper of the county where such municipality is
38 located.

39 (d) The provisions of this section shall be applicable to all fiscal and
40 budget years commencing on and after the effective date of this act.

41 (e) The provisions of this section shall not apply to revenue received
42 from property tax levied for the sole purpose of repayment of the principal
43 of and interest upon bonded indebtedness, temporary notes and no-fund

1 warrants.

2 (f) For purposes of this section:

3 (1) "Municipality" means any political subdivision of the state which
4 levies an ad valorem tax on property and includes, but is not limited to,
5 any *city, county, township, municipal university, school district,*
6 *community college, drainage district or other taxing district;*

7 (2) "municipality" shall not include:

8 (A)—any such political subdivision or taxing district *other than a city*
9 *or county* which receives \$1,000 or less in revenue from property taxes in
10 the current year; ~~or~~

11 (B)—~~any city or county.~~

12 Sec. 6. K.S.A. 2016 Supp. 25-432 is hereby amended to read as
13 follows: 25-432. An election shall not be conducted under this act unless:

14 (a) Conducted on a date, mutually agreed upon by the governing
15 body of the political or taxing subdivision and the county election officer,
16 not later than 120 days following the date the request is submitted by the
17 political or taxing subdivision;

18 (b) the secretary of state approves a written plan for conduct of the
19 election, which shall include a written timetable for the conduct of the
20 election, submitted by the county election officer;

21 (c) the election is nonpartisan;

22 (d) the election is not one at which any candidate is elected, retained
23 or recalled;

24 (e) the election is not held on the same date as another election in
25 which the qualified electors of that subdivision of government are eligible
26 to cast ballots; ~~except this restriction shall not apply to mail ballot~~
27 ~~elections held under K.S.A. 2016 Supp. 79-2925c, and amendments~~
28 ~~thereto; and~~

29 (f) the election is a question submitted election at which all of the
30 qualified electors of one of the following subdivisions of government are
31 the only electors eligible to vote:

32 (1) Counties;

33 (2) cities;

34 (3) school districts, except in an election held pursuant to K.S.A. 72-
35 7302 et seq., and amendments thereto;

36 (4) townships;

37 (5) benefit districts organized under K.S.A. 31-301, and amendments
38 thereto;

39 (6) cemetery districts organized under K.S.A. 15-1013 or 17-1330,
40 and amendments thereto;

41 (7) combined sewer districts organized under K.S.A. 19-27,169, and
42 amendments thereto;

43 (8) community college districts organized under K.S.A. 71-1101 et

- 1 seq., and amendments thereto;
- 2 (9) fire districts organized under K.S.A. 19-3601 or 80-1512, and
3 amendments thereto;
- 4 (10) hospital districts;
- 5 (11) improvement districts organized under K.S.A. 19-2753, and
6 amendments thereto;
- 7 (12) Johnson county park and recreation district organized under
8 K.S.A. 19-2859, and amendments thereto;
- 9 (13) sewage disposal districts organized under K.S.A. 19-27,140, and
10 amendments thereto;
- 11 (14) water districts organized under K.S.A. 19-3501 et seq., and
12 amendments thereto;
- 13 (15) transportation development districts created pursuant to K.S.A.
14 2016 Supp. 12-17,140 et seq., and amendments thereto; or
- 15 (16) any tract of land annexed pursuant to K.S.A. 12-521, and
16 amendments thereto.
- 17 Sec. 7. K.S.A. 2016 Supp. 25-432, 25-433a, 79-5a27, 79-1466, 79-
18 1467, 79-1801, 79-2925b and 79-2925c are hereby repealed.
- 19 Sec. 8. This act shall take effect and be in force from and after its
20 publication in the statute book.