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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation

From: Amelia Kovar-Donohue, Assistant Revisor

Date: February 6, 2020

Subject: Senate Bill No. 295

Summary

Senate Bill No. 295 relates to property taxation and amends K.S.A. 79-1460 to provide that the valuation for all real property shall not be increased solely as the result of normal repair, replacement or maintenance of existing structures, equipment or improvements on the property. The bill further provides that “normal repair, replacement or maintenance” does not include new construction as defined in this section. "New construction" is currently defined in this section as the construction of any new structure or improvements or the remodeling or renovation of any existing structures or improvements on real property.

The bill would take effect from and after its publication in the statute book.