

REPORTS OF STANDING COMMITTEES

MR. SPEAKER:

The Committee on **Taxation** recommends **HB 2340** be amended on page 1, in line 21, before "The" by inserting "Commencing July 1, 2020, and thereafter,"; in line 27, after "the" by inserting "proper classification of commercial and industrial machinery and equipment, or the"; in line 30, by striking "\$1,000" and inserting "\$5,000"; also in line 30, after the period by inserting "The provisions of the preceding sentence shall not apply to newly constructed structures, unless the appraisal exceeds the building permit enumerated costs by 115%.";

On page 6, following line 7, by inserting:

"New Sec. 2. (a) Prior to June 1 of each year, the county appraiser shall provide to the county clerk a certified list of all real properties that are: (1) Protesting the valuation or assessment of property for the current year and have not been resolved as of June 1; and (2) appraised greater than \$40,000 and seeking an exemption from property or ad valorem taxes. The list shall include the owner, address and appraised value of each parcel.

(b) Prior to June 15 of each year, the county clerk shall provide the list created pursuant to subsection (a) to each taxing jurisdiction potentially impacted by the protest or exemption along with the assessed value of each parcel.

New Sec. 3. (a) Prior to January 10 of each year, the county treasurer shall provide to each taxing jurisdiction potentially impacted by an escrow a certified list of all real properties that have tax dollars escrowed pursuant to K.S.A. 79-2005, and amendments thereto. The list shall include the owner, address and assessed value of each parcel, and amount of tax for that entity escrowed.

(b) This list may be sent electronically, if delivery can be confirmed.";

And by renumbering sections accordingly;

On page 1, in the title, in line 2, after the semicolon by inserting "notice by county appraiser to other taxing entities of properties under protest;"; and the bill be passed as amended.

\_\_\_\_\_Chairperson