

HOUSE BILL No. 2430

By Representative Rhiley

12-17

1 AN ACT concerning property taxation; amending K.S.A. 79-5a27, 79-
2 1466, 79-1467, 79-1801 and 79-2925b and K.S.A. 2019 Supp. 25-432
3 and repealing the existing sections; also repealing K.S.A. 79-2925c and
4 K.S.A. 2019 Supp. 25-433a.

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

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

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

32 Upon completion of transmission of such appraisals to the county clerk,
33 on or before June ~~1~~ 15 of each year, the county or district appraiser shall
34 deliver a document certifying that such appraisals constitute the complete
35 appraisal rolls for real property.

36 The taxable real property appraisal roll shall consist of all real property

1 appraisals which in aggregate list all taxable land and improvements
2 located within the county.

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

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

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

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

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

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

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

38 ~~(b) If the governing body of a city or county must conduct an election~~
39 ~~for an increase in property tax to fund any appropriation or budget under~~
40 ~~K.S.A. 2019 Supp. 25-433a, and amendments thereto, the governing body~~
41 ~~of the city or county shall certify, on or before October 1, to the proper~~
42 ~~county clerk the amount of ad valorem tax to be levied.~~

43 Sec. 5. K.S.A. 79-2925b is hereby amended to read as follows: 79-

1 2925b. (a) Without a majority vote so providing, the governing body of
2 any municipality shall not approve any appropriation or budget, as the case
3 requires, ~~which that~~ may be funded by revenue produced from property
4 taxes, and ~~which that~~ provides for funding with such revenue in an amount
5 exceeding that of the next preceding year, adjusted to reflect changes in the
6 consumer price index for all urban consumers as published by the United
7 States department of labor for the preceding calendar year. If the total
8 tangible property valuation in any municipality increases from the next
9 preceding year due to increases in the assessed valuation of existing
10 tangible property and such increase exceeds changes in the consumer price
11 index, the governing body shall lower the amount of ad valorem tax to be
12 levied to the amount of ad valorem tax levied in the next preceding year,
13 adjusted to reflect changes in the consumer price index. This subsection
14 shall not apply to ad valorem taxes levied under K.S.A. 72-5142, 76-6b01
15 and 76-6b04 and ~~K.S.A. 72-5142~~, and amendments thereto, and any other
16 ad valorem tax levy ~~which that~~ was previously approved by the voters of
17 such municipality. Notwithstanding the requirements of this subsection,
18 nothing herein shall prohibit a municipality from increasing the amount of
19 ad valorem tax to be levied if the municipality approves the proposed
20 increase with a majority vote of the governing body by the adoption of a
21 resolution and publishes its vote to approve the appropriation or budget
22 including the increase as provided in subsection (c).

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

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

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

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

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

1 (f) For purposes of this section:

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

6 ~~(2)~~— "Municipality" ~~shall~~ *does* not include:

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

10 ~~(B)~~—any city or county.

11 Sec. 6. K.S.A. 2019 Supp. 25-432 is hereby amended to read as
12 follows: 25-432. An election shall not be conducted under this act unless:

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

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

20 (c) the election is nonpartisan;

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

23 (e) the election is not held on the same date as another election in
24 which the qualified electors of that subdivision of government are eligible
25 to cast ballots, ~~except this restriction shall not apply to mail ballot~~
26 ~~elections held under K.S.A. 2019 Supp. 79-2925e, and amendments~~
27 ~~thereto;~~ and

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

31 (1) Counties;

32 (2) cities;

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

35 (4) townships;

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

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

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

42 (8) community college districts organized under K.S.A. 71-1101 et
43 seq., and amendments thereto;

- 1 (9) fire districts organized under K.S.A. 19-3601 or 80-1512, and
2 amendments thereto;
- 3 (10) hospital districts;
- 4 (11) improvement districts organized under K.S.A. 19-2753, and
5 amendments thereto;
- 6 (12) Johnson county park and recreation district organized under
7 K.S.A. 19-2859, and amendments thereto;
- 8 (13) sewage disposal districts organized under K.S.A. 19-27,140, and
9 amendments thereto;
- 10 (14) water districts organized under K.S.A. 19-3501 et seq., and
11 amendments thereto;
- 12 (15) transportation development districts created pursuant to K.S.A.
13 2019 Supp. 12-17,140 et seq., and amendments thereto; or
- 14 (16) any tract of land annexed pursuant to K.S.A. 12-521, and
15 amendments thereto.
- 16 Sec. 7. K.S.A. 79-5a27, 79-1466, 79-1467, 79-1801, 79-2925b and
17 79-2925c and K.S.A. 2019 Supp. 25-432 and 25-433a are hereby repealed.
- 18 Sec. 8. This act shall take effect and be in force from and after its
19 publication in the statute book.