



OAR Implementation of Senate Bill 13

Department of Administration

November 30th, 2021



Office of Accounts and Reports Implementation Strategy



Office of Accounts and Reports - Implementation of SB 13

Updated budget workbooks to include the RNR on the budget hearing notice for all taxing subdivisions

Issued “Memo to State of Kansas Taxing Subdivisions” to explain the impact of SB 13 and Senate Sub for HB 2104 to existing procedure.

Conducted budget seminars to include the impact of SB 13 to the existing budget procedure and timeline

Created a uniform sample “Notice to County Clerk of Intent to Exceed RNR”

Created samples of hearing publications for taxing subdivisions

Published resolution samples for taxing subdivisions to use

Workgroup

Workgroup was created to provide uniform guidance to taxing subdivisions.

Members included:

- Municipal Services
- Division of Property Valuation
- County Clerks
- Programmers
- League of Kansas Municipalities
- Kansas Association of Counties



Continued Implementation

- Create notice to taxpayers with relevant taxing subdivision levy plans
- Update budget workbooks to include optional publications and additional tools
- Communicate any Legislative adjustments to the process
- Provide budget training with additional focus on areas of identified need
- All resources are provided on the Municipal Services website:
admin.ks.gov/offices/oar/municipal-services



Identified Challenges

- The RNR and the levied rate are not an equal comparison since each has a different valuation base
- Valuation bases have timing differences
- Subdivisions wishing to levy at the same level as the prior year may have to get a resolution passed or face a reduction in property tax revenue.

Questions

