

April 21, 2017

The Honorable Carolyn McGinn, Chairperson  
Senate Committee on Ways and Means  
Statehouse, Room 545-S  
Topeka, Kansas 66612

Dear Senator McGinn:

**SUBJECT:** Fiscal Note for SB 247 by Senate Committee on Ways and Means

In accordance with KSA 75-3715a, the following fiscal note concerning SB 247 is respectfully submitted to your committee.

SB 247 would de-annex all territory in the City of Valley Center from the Hillside Cemetery District. The Hillside Cemetery District is located in Harvey and Sedgwick counties. The bill would also exclude any future territory added to the City of Valley Center from the Hillside Cemetery District. SB 247 would also require the city to reimburse the cemetery district for lost property tax revenue over a period of years.

The League of Kansas Municipalities indicates reimbursing lost property tax revenues would have a fiscal effect on the City of Valley Center; however, the effect cannot be estimated. The Department of Revenue indicates the bill would have no fiscal effect on state levies for the two state building funds or the statewide mill levy for education.

Sincerely,



Shawn Sullivan,  
Director of the Budget

cc: Larry Baer, League of Municipalities  
Melissa Wangemann, Association of Counties  
Lynn Robinson, Department of Revenue