



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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Senate Assessment and Taxation Committee  
January 12, 2021  
Senate Bill Draft regarding Property Tax

Kansas Association of Counties  
Neutral Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on this bill concerning property tax. Property tax policy is very important to the Kansas Association of Counties and its member counties because county governments derive a large portion of their revenue from property tax in order to fulfill state mandated duties at the local level.

Counties perform a variety of administrative functions for the state, including, but not limited to real and personal property tax collection, election administration, and deed registration. In addition, counties provide local functions such as vaccine administration, road and bridge maintenance, public safety and other local services.

The Kansas Association of Counties and its member counties support governmental transparency. To that end, counties hold budget hearings each year. As with all county commission meetings, these meetings have always been open to the public. If taxpayers have questions or opposition to budget items, this is the appropriate forum to voice those issues. In many counties, this is a weeks or months long process spanning across multiple meetings and listening sessions as the budget is formed.

All taxpayers in Kansas receive a property valuation statement each spring. Those valuation statements are required to be mailed by March 1 for real property and May 1 for personal property. These statements contain the annual valuation for the property specified. If a taxpayer believes this valuation is incorrect, they may appeal that valuation at the local level. The majority of these tax appeals are solved at the local level in meetings with the county or district appraiser.

Independent of that, taxpayers receive their tax statement, which indicates the taxes on their property, based on the valuation they received earlier in the year (or the new valuation based on appeal) and the current year mill levy. These statements are required to be mailed by December 15. It is important to note that the tax statement is simply a mathematical calculation. It takes the valuation and multiplies it by the mill levy set based on the budget of local governments.

Most county clerks in Kansas are responsible for administering elections (with the exception of Johnson, Sedgwick, Shawnee and Wyandotte county). As a result, the workload for county clerks in most Kansas counties (except those with an appointed election commissioner) is highest during the early voting periods leading up to primary and general elections in late July/early August and late October/early November and the certification period following each election. The requirements of this bill will fall within those time frames as well.

It should also be noted that much of the production of tax statements and other information is an automated process. Currently, this bill's requirements would take effect for this year. Without knowing whether or not this bill will pass, and if so, in what form, county governments are not in a position to work with software providers to adapt software as necessary to perform the requirements in this bill. A later implementation date would be prudent to allow for whatever software upgrades and changes may be necessary.

The Kansas Association of Counties supports giving county treasurers the ability to accept partial payments for tax payments for both delinquent and non-delinquent taxes. The association and its member counties believe that this will give both taxpayers and counties important flexibility in these situations.

Thank you for the opportunity to provide this information to the committee.

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