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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 18, 2021
Subject: Senate Bill No. 277

Summary

Senate Bill No. 277 authorizes continuation of the statewide property tax levy for schools and the exemption of a portion of residential property from such levy.

Currently, pursuant to K.S.A. 2020 Supp. 72-5142, each school district is required to levy an ad valorem tax upon the taxable tangible property of the school district at a rate of 20 mills in school years 2019-2020 and 2020-2021. In addition, K.S.A. 79-201x exempts residential property to the extent of \$20,000 of its appraised valuation from this levy for tax years 2019 and 2020.

Section 1 would amend K.S.A. 2020 Supp. 72-5142 to authorize continuation of the 20-mill statewide property tax levy in school years 2021-2022 and 2022-2023.

Section 2 would amend K.S.A. 79-201x to continue the exemption for residential property to the extent of \$20,000 of its appraised valuation from the statewide school levy for tax years 2021 and 2022.

The bill would take effect from and after its publication in the statute book.