

SESSION OF 2012

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2675**

As Amended by House Committee on  
Government Efficiency

**Brief\***

HB 2675, as amended, would revise a statute concerning the duties of county clerks and county appraisers with regard to the listing and valuation of real estate. The bill would amend KSA 79-408 as follows:

- Require a county clerk to maintain all real estate assessment rolls required for the county assessment districts;
- Eliminate the requirement that, in preparing the assessment rolls, the county clerk use reports from the United States Land Office and also eliminate the clerk's option to require the owner or occupant of the real estate to furnish a proper description;
- Delete language regarding the deduction of acreage of lands used for railway rights-of-way or interurban railway rights-of-way in making the assessment rolls;
- Delete the requirement that the county clerk deliver the completed assessment rolls to the county appraiser no later than December 15; and
- Allow for the assessment rolls and descriptions to be maintained electronically, as the county deems necessary and proper.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

## **Background**

The bill was introduced at the request of the Kansas Office of the Repealer. In testifying before the House Committee on Government Efficiency in favor of the original bill to repeal the statute, the Secretary of Administration indicated the statute is out-of-date, as most of the processes associated with completing the real estate assessment rolls is done electronically.

In the House Committee hearing, the Shawnee County Clerk, representing the Kansas County Clerks and Election Officials Association (KCCEOA), testified in opposition to the original bill repealing the statute. The County Clerk noted the statute being considered for repeal is the only statutory authority whereby the assessment roll would be created and maintained. The County Clerk also stated the statute is important in outlining the processes from the appraisal of a parcel of land to the issuance of a tax statement. Written testimony in opposition to the original bill was received from the Cherokee County Clerk, the Director of the Johnson County Records and Tax Administration, and the Jefferson County Clerk, with all three representing KCCEOA. Language amending the bill was proposed by the opponents. No neutral testimony was presented to the House Committee.

The House Committee on Government Efficiency amended the bill to add language clarifying the assessment rolls could be maintained electronically, to remove two of the sources of information currently used in completing the assessment rolls, to eliminate language regarding the deduction of acreage for railway rights-of-way, and to remove the requirement that the clerk deliver the rolls to the county appraiser. The amendment was proposed by KCCEOA and accepted by the Secretary of Administration. The original bill would have repealed the statute.

The fiscal note on the original bill prepared by the Division of the Budget states the bill is of a technical nature; therefore, enactment of the bill would have no fiscal effect. No fiscal note on the amended bill was available.