

Senate Assessment and Taxation Committee  
Senator Caryn Tyson, Chair  
Senate Bill 263

Kansas County Appraisers Association  
SB263 - Neutral

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Regarding SB263 as introduced, the Kansas County Appraisers Association is neutral.

The additional requirement to list on the annual change of value notice an estimated tax amount (based on the current assessed value and the previous year mill levy) is problematic on two fronts.

First, the estimate will be inaccurate.

SB263 does include required wording on a change of value notice that the tax amount is an estimate. However, the degree to which the estimate will differ from the actual amount (to be determined later) is unknown. The mill levy established by each taxing entity decreases or increases every year and can do so in varying degrees, so the tax estimate will never be the same as the actual tax. The effect of this bill would be to give information to the public that is knowingly inaccurate (the degree of which can differ).

Which is worse...to require that knowingly inaccurate information be published with the caveat that it is an estimate (as this bill requires), or to require publishing information only when an actual/accurate figure is known (as is done now)?

Second, the appraisal system used by all 105 counties does not even have the capability to calculate/identify a mill levy or tax amount. The system used by appraisers in the State is for appraisal and, at the appropriate time, those values are given to the County Clerk to calculate taxes. Semantically, it is unclear how the routing of information could take place in order to generate a change of value notice with a tax amount on it since the programs used to calculate and identify taxes differ from county to county.

Sean Robertson  
Kansas County Appraisers Association