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Mark A. Burghart, Secretary

Laura Kelly, Governor

To: All County Appraisers, County Clerks, County Commissioners, County Treasurers and County Registers of Deeds

From: Ted Smith, Attorney, Division of Property Valuation

Date: June 26, 2023

Re: 2023 Legislative Summary

The 2023 Legislature invested a significant amount of time in review of the State's property tax laws. Before the session began, there was an interim Legislative joint committee that discussed property tax law policy and prepared a "Report of the Special Committee on Taxation to the 2023 Kansas Legislature."¹ The joint committee discussed many issues concerning property tax, but its final report focused on large retail property valuation due to *Matter of Walmart Stores*.² The joint committee recommended that the 2023 Legislature, "[d]iscuss the property valuation process throughout the state, including statutory requirements, constitutional assessment ratios, the administrative process used by the Division of Property Valuation, and the practices of county appraisers."

The 2023 Legislature's property tax discussions did not create significant statutory changes or constitutional resolutions. Three constitutional resolutions were proposed and/or debated, with none of the resolutions getting submitted to the voters. The most comprehensive statutory proposal, Senate Bill 8, did not get approved into law.

Property Tax Amendments That Did Get Passed into Law:

House Bill 2002

Electronic Property Tax Documents - The bill authorizes county treasurers to electronically deliver tax statements, tax notices, and tax information forms to taxpayers upon consent of the taxpayer. The bill also authorizes county appraisers to electronically deliver property classification and appraised valuation information to taxpayers upon consent of the taxpayer.

Mass Appraisal Courses - The bill provides that appraisal courses and continuing education appraisal courses necessary to qualify for the designation of registered mass appraiser can be courses developed by the Director of Property Valuation specifically related to the administration of assessment and tax laws of Kansas or courses approved by the Kansas Real Estate Appraisal Board as provided in continuing law.

¹ http://www.kslegislature.org/li/b2023_24/measures/documents/ctte_spc_2022_taxation_1_2023_interim_ctte_report.pdf

² *Matter of Walmart Stores, Inc.*, 316 Kan. 32 (2022).

Senate Bill 17

Expanded the Kansas Reinvestment Housing Incentive District Act under K.S.A. 12-5241 et seq., by removing limits that tax jurisdictions had to be rural ones. This bill may have a small impact on your County's assessed valuation in the short term but should have a neutral or positive effect on assessed values in the long term.

House Substitute for Senate Bill 113

Extended the ad valorem tax levy on taxable tangible property of the school district to include the 2023-2024 and 2024-2025 school years and continues the 20 mill statewide property tax for schools for the school years 2023-2024 and 2024-2025 to finance the portion of the school district's general fund budget not otherwise funded by law.