

SESSION OF 2023

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2201

As Recommended by House Committee on
Taxation

Brief*

HB 2201 would require annual property valuation notices provided by county appraisers to include the appraised and assessed value of the property for the current year and four preceding years.

[*Note:* Current law requires the notice to include information for the current year and one preceding year.]

Background

The bill was introduced by the House Committee on Taxation at the request of Representative Averkamp.

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by Representative Averkamp, stating the bill would make the valuation notices more useful to taxpayers and increase the transparency of the property tax system. Written-only proponent testimony was provided by representatives of the Kansas Association of Realtors and the League of Kansas Municipalities.

Written-only neutral testimony was provided by a representative of the Kansas Association of Counties.

*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>

No other testimony was provided.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue indicates enactment of the bill would have no impact on property tax revenues and administrative costs associated with implementing the provisions of the bill would be negligible and could be absorbed within existing resources.

The Kansas Association of Counties indicates the bill has the potential to increase programming and paper costs for counties.

Taxation; property tax; valuation notice; prior years