

March 9, 2021

The Honorable Adam Smith, Chairperson
House Committee on Taxation
Statehouse, Room 185A-N
Topeka, Kansas 66612

Dear Representative Smith:

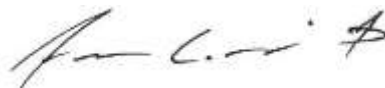
SUBJECT: Fiscal Note for HB 2420 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2420 is respectfully submitted to your committee.

Under current law, the county appraiser is required to include the property classification, appraised valuation, and assessed valuation for the current and previous year in the annual classification and appraised valuation notice. HB 2420 would require that the property classification, appraised valuation, and assessed valuation from the previous four years be included in this notice.

The Department of Revenue indicates HB 2420 would have no fiscal effect on state or local property tax revenues. The bill would have no fiscal effect on the operations of the Department of Revenue or the Board of Tax Appeals. The Kansas Association of Counties indicates that the bill has the potential to increase costs for counties by requiring additional information to be included on the annual classification and appraised valuation notice. Counties may be required to upgrade computer systems or contract with vendors to include four years of data on this notice. In addition, there may be increased printing and mailing costs if this requirement extends the notice beyond a single page. However, the amounts of these potential costs are unknown and would vary by county.

Sincerely,



Adam Proffitt
Director of the Budget

cc: Jody Allen, Tax Appeals
Lynn Robinson, Department of Revenue
Jay Hall, Association of Counties