

February 25, 2019

The Honorable Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 123-E  
Topeka, Kansas 66612

Dear Senator Tyson:

**SUBJECT:** Fiscal Note for SB 201 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 201 is respectfully submitted to your committee.

SB 201 would add to the list of the types of property statutorily exempt from all property or ad valorem taxes real property associated with a watershed dam or reservoir easement held by the Kansas Department of Agriculture Division of Conservation for the purpose of compensatory mitigation.

According to the Kansas Department of Revenue and Kansas Department of Agriculture, enactment of SB 201 would have no fiscal effect on agency budgets.

The Kansas Association of Counties indicates that enactment of the bill would result in reduced revenue for Kansas counties. The amount of the reductions would depend upon the county, the amount of land and the current valuation of that land.

Sincerely,



Larry L. Campbell  
Director of the Budget

cc: Kellen Liebsch, Agriculture  
Lynn Robinson, Department of Revenue  
Jay Hall, Association of Counties