

March 4, 2020

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 457 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 457 is respectfully submitted to your committee.

SB 457 would require the county appraiser to utilize the U.S. Department of Agriculture Natural Resources Conservation Service's web soil survey dated September 16, 2019, for identification and delineation of soil map units for land devoted to agricultural use.

The Department of Revenue indicates SB 457 would have a negligible fiscal effect on state or local property tax revenues. The bill would freeze the web soil survey to a certain date. Changes in the soil survey from one year to the next are generally subtle and impact only a small portion of counties. However, the Department is unable to make a precise estimate of the fiscal effect because it is unknown what the future changes to the web soil survey would be that would no longer be accounted for in the valuation of land devoted to agricultural use. 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 the bill would require county appraisers to use a specific web soil survey in the process for determining the valuation of land devoted to agricultural use. The Association indicates that this requirement would have no fiscal effect on county appraisers.

Sincerely,



Larry L. Campbell  
Director of the Budget

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