

March 14, 2012

The Honorable Richard Carlson, Chairperson
House Committee on Taxation
Statehouse, Room 274-W
Topeka, Kansas 66612

Dear Representative Carlson:

SUBJECT: Fiscal Note for HB 2778 by House Committee on Federal and State Affairs

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2778 is respectfully submitted to your committee.

HB 2778 would require that any land located within a fire district that is annexed by a city and the land is not detached from the fire district by the end of the tax year, would entitle the owner of the land to a refund of all property taxes paid for fire service. The bill would exclude property taxes paid for general obligation bonds issued by the fire district, prior to annexation, to either the city or the fire district, whichever agency levies taxes for fire service against the land, but does not provide such service.

The Department of Revenue indicates enactment of HB 2778 would have no fiscal effect on agency operations. The League of Kansas Municipalities states there would be no fiscal effect to Kansas municipalities.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven J. Anderson".

Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Melissa Wangemann, Kansas Association of Counties
Larry Baer, League of Kansas Municipalities
Steve Neske, Revenue