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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: Amelia Kovar-Donohue, Assistant Revisor
Date: January 22, 2020
Subject: Senate Bill No. 263

Summary

Senate Bill No. 263 relates to property tax and amends K.S.A. 79-1460 to require inclusion of a property tax estimate for the current year on the notice of classification and appraised valuation of the taxpayer's property that is mailed by the county appraiser in the spring each year. The notice shall contain:

- (1) the prior year's mill levy and total property tax;
- (2) an estimate of the current year property tax based on the current year assessed value and the mill levy of the prior year; and
- (3) an explanatory statement that the current year property tax estimate is calculated based on the mill levy of the prior year because the final mill levy rate for the current year has not yet been computed and the actual tax on the property may vary from the estimate.

The bill would take effect from and after its publication in the statute book.