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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: Amelia Kovar-Donohue, Assistant Revisor
Date: February 19, 2020
Subject: Senate Bill No. 301

Summary

Senate Bill No. 301 relates to property taxation and provides for a triennial valuation of property for ad valorem taxation purposes. Currently, Kansas statutes provide for annual reappraisal, as of January 1 each year.

New Section 1, subsection (a) of the bill provides that notwithstanding any other provisions of law to the contrary and except as otherwise provided by subsection (b), the valuation established for property for utilization as the basis for ad valorem property taxation in the first year of a triennium shall be utilized for property taxation purposes for each taxable year during the triennium. The first triennium would start January 1, 2021.

Subsection (b)(1) provides that for any improvement to existing property or any other property for which a valuation has not been established as of January 1 of the first year of a triennium, there shall be established a valuation or increased valuation for such property that shall be utilized for ad valorem property taxation for the remaining portion of the applicable triennium. Further, subsection (b)(2) provides that in the event a valuation of property is reduced pursuant to law during a triennium, such reduced valuation shall be utilized for the taxable year under appeal and any remaining portion of the applicable triennium.

Subsection (c) provides that the provisions of this section shall not be construed to conflict with any other provision of law relating to the appraisal of property for ad valorem property taxation purposes or the appeals process.

Subsection (d) provides that the provisions of this section do not apply to motor vehicles valued and taxed under the provisions of article 51 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto.

Subsection (e) provides that the provisions of this section shall be applicable to all taxable years commencing after December 31, 2020.

Section 2 amends K.S.A. 79-5a04, a statute governing appraisal of public utility property, to provide that for all taxable years commencing after December 31, 2020, the director of property valuation shall determine the fair market value of public utility property as of January 1 of the first year of the applicable triennium, and such value shall be utilized for each taxable year during the triennium. For any improvement to existing property or any other property for which a valuation has not been established as of January 1 of the first year of a triennium, such property shall be listed as of January 1 of the remaining taxable years of such triennium and valued as though it had existed as of January 1 of the first year of the applicable triennium.

Section 3 amends K.S.A. 79-1412a, a statute relating to duties of county appraisers, to provide that county appraisers shall supervise the listing annually, as of January 1, of all taxable property in the county, except state appraised property, and supervise the appraisal of such property.

Section 4 amends K.S.A. 79-1455, another statute relating to duties of county appraisers, to provide for all taxable years commencing after December 31, 2020, the county appraiser shall appraise all taxable and exempt real and tangible personal property at its fair market value as of January 1 of the first year of the applicable triennium in accordance with K.S.A. 79-503a, and amendments thereto, unless otherwise specified by law, and such value shall be utilized for each taxable year during the applicable triennium. For any improvement to existing property or any other property for which a valuation has not been established as of January 1 of the first year of a triennium, such property shall be listed as of January 1 of the remaining taxable years of such triennium and valued as though it had existed as of January 1 of the first year of the applicable triennium.

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Section 5 amends K.S.A. 79-1476 to change references to reappraisal “on an annual basis” to reappraisal “in accordance with the law.” References to the United States Department of Agriculture Soil Conservation Service would be updated to its current name, Natural Resources Conservation Service. The bill further amends the statute to provide that for all taxable years commencing after December 31, 2020, the director of property valuation shall make a triennial determination of the value of land within each of the various classes of land devoted to agricultural use within each county or homogeneous region as of January 1 of the first year of a triennium and furnish the same to the several county appraisers.

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