

KANSAS OFFICE *of*
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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 2, 2023

Subject: House Bill No. 2317

Summary

House Bill No. 2317 authorizes county treasurers to transmit statements by electronic means rather than first-class mail if the taxpayer has consented to service by electronic means. Electronic service could apply for the following statements:

- (1) A tax statement which indicates the taxing unit, assessed value of real and personal property, the mill levy and tax due. In addition, with respect to land devoted to agricultural use, such statement shall indicate the acreage and description of each parcel of such land. The tax statement shall also indicate separately each parcel of real property which is separately classified for property tax purposes. K.S.A. 79-2001(b)
- (2) A tax information form which indicates the taxing unit, assessed value of real property for the current and next preceding taxable year, the mill levy for the current and next preceding taxable year and, in the case of unified school districts, the mill levy required by K.S.A. 72-5142, and amendments thereto, shall be separately indicated, the tax due and an itemization of each taxing unit's mill levy for the current and next preceding taxable year and the percentage change in the amount of revenue produced therefrom, if any. In addition, with respect to land devoted to agricultural use, such form shall indicate the acreage and description of each parcel of such land. The tax information form shall also indicate separately each parcel of real property which is separately classified for property tax purposes. K.S.A. 79-2001(c)
- (3) For Douglas, Sedgwick, Johnson and Shawnee Counties (K.S.A. 79-2017):
 - a. A notice to the person, firm, unincorporated association, company or corporation to whom such taxes were assessed, and which remain unpaid on February 16 of any year.
 - b. A notice to the person, firm, unincorporated association, company or corporation to whom such taxes were assessed, and which remain unpaid on June 1 of any year.