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To: Representative Adam Smith, Chairman  
and Members of the Senate Assessment and Taxation Committee

FROM: Martha Smith, Executive Director

DATE: Wednesday, March 15, 2023

RE: Proponent – SB 8 – Reducing penalties for the late filing of or the failure to file statements listing property for assessment and the discovery of escaped property; reporting changes after initial statement

Chairman Smith and Members of the House Assessment and Taxation Committee, my name is Martha Smith and I am the Executive Director of the Kansas Manufactured Housing Association (KMHA). KMHA is a statewide trade association representing all facets of the manufactured and modular housing industries (manufacturers, retail centers, manufactured home community owners and operators, service and supplier companies, finance and insurance companies and transport companies) and I appreciate the opportunity to provide a few comments in support of SB 8 – reducing penalties for the late filing of or the failure to file statements listing property for assessment and the discovery of escaped property; reporting changes after initial statement.

The association supports the reduction in the penalty rate(s) for late filing of the personal property renditions. Currently personal property manufactured homeowners are required to file renditions every year by March 15<sup>th</sup> and too many times the manufactured home owner forgets to file or thinks that they only need to file the rendition once or only when there is a change, consequently, they do not file on time and the penalties start accruing. SB 8 would reduce the penalty rate at which they are assessed.

SB 8 as amended, would as of January 1, 2024, require a filing only if there had been a change, after the initial statement is filed. This amendment was suggested by the County Appraisers Association as it would benefit the taxpayers and the counties. It takes the burden off the taxpayers to file the same paperwork annually and save counties a substantial amount for the cost of mailing failure to file notices.

KMHA feels that the SB 8 as amended makes sense for both the taxpayers and the County Appraisers and we would respectfully ask the House Taxation Committee to support this legislation.

Thank you.