

KANSAS OFFICE *of*
REVISOR *of* STATUTES

LEGISLATURE *of* THE STATE *of* KANSAS
Legislative Attorneys transforming ideas into legislation.

300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 14, 2024

Subject: House Bill No. 2683

Summary

House Bill No. 2683 modifies deadlines for mailing property tax statements to taxpayers and certification of tax levies to the director of property valuation to earlier than current deadlines and provides for the county clerk's use of the previous year's budget when a taxing subdivision fails to timely file its budget.

Section 1 – requires county clerks to transmit to the director of property valuation the statement showing the total amount of taxes, other than motor vehicle taxes, levied in the county from the current November 15 to November 1.

Section 2 – requires the county treasurer to mail to each taxpayer the tax information form from the current December 15 to December 1.

Section 3 – provides that if a taxing subdivision fails to present or file the budget information with the county clerk by 5:00 p.m. on October 1, then the county clerk shall use the previous year's budget information and amount of ad valorem tax to be levied of such taxing subdivision.