



March 8, 2024

Chairman Smith and Committee,

I am writing regarding House Bill 2683 to request the bill be amended to maintain the current statutory deadline for reporting to the Kansas Division of Property Valuation (PVD). The proposed changes I'm referencing are located on page one, lines 11-17 of the bill.

In Sedgwick County, preparing the tax levy report (abstract) is a lengthy and detailed process. Changing the required date to certify to PVD would place an undue hardship on county clerks. The November Abstract of Value, Levy and Tax consists of eighteen reports which must be generated out of the tax software, reviewed for accuracy, verified, uploaded for initial review, anomalies noted and addressed, reworked if needed and resubmitted.

- This process takes our county, on average, more than a week to complete. We have a very complicated tax roll with 84 independent taxing jurisdictions, close to 300 unique tax units (groups of overlapping jurisdictions) and over 270,000 taxable properties.
- Neighboring counties must report value and tax rates for taxing jurisdictions with borders that span county lines, such as school districts.
- The deadline for the values to be reported to the county clerk is October 31.
- Tax rates cannot be calculated until all adjoining districts report to each other.
- Testing must be completed to verify all budget requests were input correctly and mill rates are calculated right. Only then can tax rolls be computed and run.
- Abstracts cannot be processed simultaneously in the tax software.
- Abstracts do not need to be submitted in order to mail tax bills.

The existing value reporting deadline of October 31 would make a November 1 abstract reporting date unattainable. The current deadlines of November 1 for tax roll certification and November 15 for abstract submission are reasonable and appropriate, allowing us to focus our attention on generating a complete and accurate tax roll before we must switch priorities to preparing the abstract report.

I respectfully request the bill be amended to maintain the current statutory November 15 reporting deadline.

Sincerely,

A handwritten signature in black ink, appearing to read "KBA", written over a light blue horizontal line.

Kelly B. Arnold
Sedgwick County Clerk