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To: Senator Caryn Tyson, Chairwoman
and Members of the Senate Assessment and Taxation Committee

FROM: Martha Smith, Executive Director

DATE: Thursday, January 26, 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

Chairwoman Tyson and Members of the Senate 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 the penalties on personal property rendition filings.

The association supports the reduction in the penalty rate(s) for late filing of the personal property renditions because personal property manufactured homeowners are required to file renditions every year and many times the manufactured home owner thinks that they only need to file the rendition once or only when the personal property moves, consequently, they do not file and the penalties start accruing. SB 8 would not eliminate the penalties but only reduce the rate at which they are assessed.

I would like to mention, K.S.A. 79-336 already requires a Manufactured Home Community Owner/Operator to file a listing of all the manufactured homes located in their community with the county clerk/assessor by January 1, every year. It also requires them to file an updated list by July 1, every year. The penalty for not complying with 79-336 is a class C misdemeanor.

In closing, while SB 8 does not change our duplicative reporting requirements, it does help reduce the cost of filing a rendition after March 15, KMHA does feel that it is a step in the right direction.

I would respectfully ask the Senate Assessment and Taxation Committee support 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.

Thank you.