

February 6, 2023

The Honorable Adam Smith, Chairperson
House Committee on Taxation
300 SW 10th Avenue, Room 346-S
Topeka, Kansas 66612

Dear Representative Smith:

SUBJECT: Fiscal Note for HB 2201 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2201 is respectfully submitted to your committee.

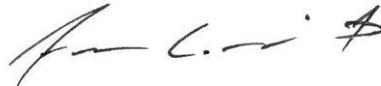
HB 2201 would require annual property valuation notices to include the appraised and assessed value for each property class identified on the parcel for the current year and the previous four tax years. Currently, the county appraiser is only required to provide information for the current year and the previous tax year in its annual valuation notice.

The Department of Revenue indicates HB 2201 would have no impact on property tax revenues. The Department's Property Valuation Division indicates that it would need to work with the computer assisted mass appraisal system (CAMA) vendor to modify the existing valuation notice. The CAMA vendor, by contract, provides annually up to 80 hours to implement system modifications required by changes in Kansas statute. Total time involved to implement the change to include a four-year history is estimated to require 60 to 80 hours. The Department indicates that the administrative costs associated with implementing the provisions of the bill would be negligible and could be absorbed within existing resources.

The Kansas Association of Counties indicates the bill has the potential to increase programming and paper costs for counties to change the format of the annual valuation notice. The Association indicates that adding the appraised and assessed value for each property class identified on the parcel for the current year and the previous four tax years would require an

additional sheet of paper. The cost of mailing the notice would not increase, but paper costs would increase by unknown amounts with this new requirement.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam Proffitt", with a stylized flourish at the end.

Adam Proffitt
Director of the Budget

cc: Tamara Emery, Department of Administration
Lynn Robinson, Department of Revenue
Jay Hall, Kansas Association of Counties