

February 22, 2023

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
300 SW 10th Avenue, Room 548-S
Topeka, Kansas 66612

Dear Senator Tyson:

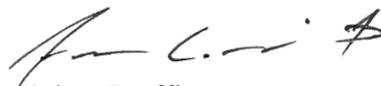
SUBJECT: Fiscal Note for SB 179 by Senator Haley

In accordance with KSA 75-3715a, the following fiscal note concerning SB 179 is respectfully submitted to your committee.

Under current law, upon payment and partial redemption of previously owed property taxes, the time when a tax foreclosure sale would occur would be extended by the number of years paid in the partial redemption. SB 179 indicates that the payment of special assessments, delinquent special assessments, or other special taxes that were assessed for years other than the year or years being redeemed are not required for the partial redemption.

The Department of Revenue and the League of Kansas Municipalities indicate SB 179 would have no fiscal effect on state and local property tax revenue. The Kansas Association of Counties indicates that the bill has the potential to reduce the collection of special assessment property taxes. However, the Association does not have a basis on which to estimate the amount of lower possible special assessment property tax payments to make a precise estimate of the fiscal effect on local governments.

Sincerely,



Adam Proffitt
Director of the Budget

cc: Jody Allen, Board of Tax Appeals
Lynn Robinson, Department of Revenue
Craig Neuenswander, Department of Education
Wendi Stark, League of Kansas Municipalities
Jay Hall, Kansas Association of Counties