

Senate Assessment and Taxation Committee February 6, 2025 **SB** 73

> Kansas Association of Counties Neutral Testimony

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on SB 73, which would change the dates for mailing tax statements to taxpayers and for certifying tax levies to the director of property valuation.

KAC is not opposed to modifying the date by which tax statements should be mailed to property taxpayers. KAC and its member counties understand the frustration that taxpayers have when they receive their statement right before Christmas. Many counties already work to get those statements out earlier to give the mail service more time to deliver those statements prior to the tax deadline.

Modifying dates, however, does require precision, as all dates within the appraisal, budget and taxation calendar work together. Any misalignment or problem with dates could have a domino effect that could negatively impact taxpayers. This is an outcome that we all want to avoid.

While there have been bills recently addressing some dates, there has not been a holistic look at the calendar. It may therefore be appropriate to have an interim committee dedicated specifically to reviewing all of the dates involved with the appraisal, budget and taxation calendar to allow all stakeholders to identify and address inefficiencies and stress points.

Thank you for the opportunity to share this perspective on this legislation.

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