



February 4, 2025

Chairman Tyson and Committee,

I am writing regarding Senate Bill 73 to request the bill be amended to maintain the current statutory deadline for reporting to the Kansas Division of Property Valuation (PVD). The proposed change I'm referencing is located on page one in lines 11-17 of the bill.

In Sedgwick County, preparing the tax levy reports (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 86 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.
- 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.
- Multiple abstracts cannot be processed simultaneously in the tax software.
- Abstracts do not need to be submitted in order to mail tax bills.

Existing requirements would make the proposed abstract reporting date unattainable. The current date for abstract submission is reasonable and appropriate, allowing county clerks 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 PVD abstract reporting deadline of November 15.

Sincerely,

A handwritten signature in black ink, appearing to read "KB Arnold", written over a horizontal line.

Kelly B. Arnold