

February 17, 2026

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 401 by Senator Haley

In accordance with KSA 75-3715a, the following fiscal note concerning SB 401 is respectfully submitted to your committee.

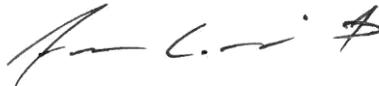
SB 401 would require county appraisers to conduct a new physical inspection of residential real property before increasing the property valuation by more than 15.0 percent, except for increases due to new construction. If a physical inspection is required, the county appraiser would notify the taxpayer in writing and include an explanation of the taxpayer's rights relating to the physical inspection. The taxpayer would have at least 30 days to request an interior inspection as part of the physical inspection. Physical inspection would be an onsite personal observation and review of all the exterior portions of buildings and improvements on the property. It would also include any observation and review of the interior of improvements or buildings as requested by the property owner. A mere drive by or the use of digital imaging tools would not be sufficient for this physical inspection.

The Department of Revenue estimates that SB 401 would have no fiscal effect on state and local property tax revenues. The Department indicates the bill would have no fiscal effect on its operations.

The Kansas Association of Counties indicates the bill has the potential to increase the workload of county appraisers and county clerks. County appraisers would be required to conduct a new physical inspection of property before increasing the property valuation by more than 15.0 percent. Counties would be required to create a new procedural system to ensure compliance with and enforcement of these new requirements. The bill would increase administration costs by requiring counties to create reports and to track filings. However, the costs to conduct a new

physical inspection of property, create a new procedural system, and to track filings are unknown and would likely vary by county. The League of Kansas Municipalities indicates the bill would have no fiscal effect on cities.

Sincerely,

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

Adam C. Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Gabrielle Hull, Department of Education
Bruce Chladny, Kansas Association of Counties
Wendi Stark, League of Kansas Municipalities