

SESSION OF 2026

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2644**

As Amended by House Committee on Taxation

**Brief\***

HB 2644, as amended, would expand a requirement that county appraisers either adjust property valuations based on prior valuation appeal final determinations or order independent fee simple appraisals of property in certain cases. The requirement would expand from applying only to commercial real property to also apply to residential real and tangible personal property for which a final determination was made on or after January 1, 2026.

The requirement would apply in cases where the valuation for such property has been reduced due to a final determination of value pursuant to the valuation appeals process and if the valuation has increased by more than 5 percent above the prior year's valuation.

The bill also would extend the time for which the requirement applies from two years to five years.

**Background**

The bill was introduced by the House Committee on Taxation at the request of Representative A. Smith.

***House Committee on Taxation***

In the House Committee hearing, **neutral** testimony was provided by a representative of the Kansas Manufactured

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

Housing Association requesting the bill be amended to apply the provisions to residential tangible personal property.

No other testimony was provided.

The House Committee amended the bill to apply the provisions to residential tangible personal property.

### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of Revenue indicates enactment of the bill has the potential to reduce state property tax revenues by unknown amounts that are expected to be negligible. The Board of Tax Appeals indicates any costs associated with the implementation of the bill are expected to be negligible and could be absorbed within existing resources. Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2027 Governor's Budget Report*.

Taxation; property tax; valuation; appeals; fee simple appraisals