



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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House Taxation Committee  
March 14, 2024  
HB 2683

Kansas Association of Counties  
Opponent Testimony

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer opponent testimony HB 2683, which would change some of the dates related to the local government budget process.

The budgeting calendar for local government entities contains a number of key dates, all of which work together with dates for appraisals, notices, payments, certifications, appraisal challenges, and other deadlines to create the framework through which the budgets are developed, published, and approved.

These dates all depend on one another. Changing one date could create unforeseen consequences for other dates in the calendar.

Moving the transmission of information to the director of property valuation from November 15 to November 1 could result in inaccurate or stale information being transmitted to the director, giving the governor and legislature the wrong information upon which to base their decisions. Allowing the county clerk to utilize the previous year's information does not cure this problem, as it may not accurately reflect new or changing circumstances for a taxing jurisdiction.

Counties would encourage the committee to reject this proposal to give all local entities the opportunity to present complete and accurate information to the director of property valuation.

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

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