**Governor’s Council on Tax Reform**

2021 Property Tax Bills Summary

January 29, 2021

**Senate Property Tax Bills**

**SB 13** “Truth in taxation,” establishing notice and public hearing requirements prior to approval to exceed “revenue neutral rates” and discontinuing the city and county tax lid. (Start date of January 1, 2021)

Section 2 – Provide that the appraised valuation of real property not be increased **solely** because of normal repair, replacement, or maintenance of existing improvements on the property. (Start for tax year 2022)

Section 4 and HB 2003 – Allow the county treasurers authority to establish county policy for accepting partial payments and/or establishing payment plans for all delinquent or non-delinquent property taxes.

**SB 23 and SB 45** –Expand the authority of county commissions to abate property taxes on commercial real property destroyed or substantially destroyed by natural disasters. SB 23 - Application for events in taxable years 2016 – 2019 would need to be made on or before December 20, 2021. SB 45 – Application for events in taxable year 2019 would need to be made on or before December 20, 2021.

**SB 72** – Requiring all appraisal courses for the Kansas Department of Revenues registered mass appraiser (RMA) designation for Kansas county appraiser, continuing education courses for RMAs, and appraisal courses required for members of the Kansas board of tax appeals to be approved by the Kansas real estate appraisal board. This bill also eliminates two designations for an eligible county appraiser offered by the International Association of Appraising Officers.

**SB 76** – Establishes the golden years homestead property tax freeze act to provide a refund for certain increases in residential property tax.

**House Property Tax Bills**

**HB 2023** – When developing values for land devoted to agriculture, this would eliminate the use of the method of moving average for crop prices, crop yields, and crop mix using instead the single year crop price, crop yield, and crop mix. This would begin for tax year 2023 values.

**HB 2142** – Provides property tax reimbursements to certain property owners resulting from a forced shutdown or capacity limitation by a county.