

Division of Property Valuation
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MEMORANDUM

TO: Kansas County Treasurers, County Clerks, County Appraisers
FROM: Bob Kent, Deputy Director, Property Valuation Division
DATE: June 21, 2024
SUBJECT: Residential School Levy Exemption - K.S.A. 79-201x

Pursuant to K.S.A. 79-201x (Section 1), for the 2024 tax year, and all taxable years thereafter, the residential school levy exemption for property used for residential purposes shall be \$75,000 of its appraised valuation. This exemption is limited to the 20 mill school district levy.

SENATE BILL No. 1 (Section 11) also amends K.S.A. 79-5a27. For tax year 2024 only, the county clerk shall notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for ad valorem tax purposes on or before July 1, 2024.

SENATE BILL No. 1 (Section 15) also amends K.S.A. 2023 Supp. 79-2988. For tax year 2024 only, the county clerk shall calculate the revenue neutral rate for each taxing subdivision and include such revenue neutral rate on the notice of the estimated assessed valuation provided to each taxing subdivision for budget purposes on or before July 1, 2024.

County clerks shall recalculate and notify the taxing subdivisions as directed in K.S.A. 79-5a27 and K.S.A. 2023 Supp. 79-2988 that had a change in valuation or revenue neutral rates due to the change in the 2024 residential school levy exemption per SENATE BILL No. 1.

K.S.A. 79-1604 requires the county clerk to prepare an abstract of the assessment rolls of the county and forward it to the director of property valuation on or before July 15th. Due to the exemption change made in SENATE BILL No. 1, PVD will require all 2024 abstract of value reports to be submitted using the \$75,000 exemption amount. Any abstract reports previously submitted must be resubmitted by the July 15 deadline as outlined in K.S.A. 79-1604.

Please notify your tax vendor to ensure this change is made in your tax software program for tax year 2024.