

Date: Thursday, June 23, 2022
To: Board of County Commissioners
Penny Post oak Ferguson, County Manager
From: Thomas Franzen, TTV Director and County Treasurer
Subject: Estimated Tax Notice Update

Background

In March 2021, the Kansas Legislature passed K.S.A. 79-2988 which requires Kansas County Clerks to send property owners notification of the revenue neutral rate (RNR) in an estimated tax notice. The RNR is the tax rate that would generate the same property tax revenue as levied the previous tax year, using the current tax year's total assessed valuation. The estimated tax notices will be mailed to property owners each year in August. Taxing subdivisions are prohibited from levying an ad valorem property tax that exceeds the RNR without first holding a public hearing and passing a resolution. The estimated tax notice will include information on specific property values and taxes as well as dates, time, and locations for upcoming public hearings for taxing subdivisions.

It is important to note this estimated tax notice is not a bill and should not be paid.

Communication Plan

The TTV department has been working closely with the PIO team to develop a comprehensive communication plan to provide property owners a heads up on what they can expect to receive. Information regarding the notice is available through the following resources:

- JoCo Magazine Summer 2022 Article
- The Best Times
- Dedicated webpage at <https://www.jocogov.org/departments/treasury-taxation-and-vehicles/estimated-tax-notice>.
- Sample Notice

As we get closer to August, our communication strategy will include a press release to local media outlets as well as the use of social media and our website. Staff responding to customer inquiries will use provided talking points to explain the changes to the law.

Johnson County will be mailing over 200,000 estimated tax notices with inserts, and the cost is estimated to be \$120,000, which includes postage and mail printing costs. Appropriations were included in the State's FY2023 budget for reimbursement and are to be made by Dec 31st.