

COUNTY CLERK'S HANDBOOK

for the

Division of Property Valuation Requirements



Prepared by the
Abstract Section

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Part One

CALENDARS

~ Annual Calendar of Deadlines

~ Property Tax Calendar

~ Calendar of Events



Part Two

ABSTRACT DISTRICT IDENTIFIERS

~ District

~ Joint Districts

TAX UNIT BOUNDARY REQUIREMENTS

~ School District or Community College

~ Fire Districts

~ Development and Redevelopment Districts

~ Annexation of Territory

~ Tax Unit Boundary Certification

~ Tax Unit Map Standard

DISTRICT IDENTIFIERS

Codes for statistical abstract reporting are set up to identify various fields of data regarding the county identifier, tax units (**tax unit groups**), Land Base Classification System (LBCS), tax districts (**tax units**), and funds. The codes are set up for the purpose of reporting data in a standardized format.

The district identifier (**tax unit**) codes are separated into two components. The first component is a two-character alpha field (code) identifying the district type (**tax unit**), and the second component is a three-digit numeric field identifying individual districts within a district type.

District type - XX District number - xxx

District Type: Two-character alpha identifier is a code that is uniformly assigned in all counties. The complete list of codes can be found in **Appendix C**.

District Name (description)	District Type (code)	
Ambulance	A	M
Drainage	D	R
Extension	E	N
Fire	F	E
Hospital	H	L
Library	L	R
Sewer	S	R
Township	T	W
Water	W	R
Zoning	Z	G

November Abstract - County Taxing District Report

The example below illustrates a tax unit (**tax unit group**) listing and how the district identifiers are used in a county taxing district report.

CTY NUM	TAX UNT	CODE	DISTRICT ID	DESCRIPTION	LEVY PERS	LEVY REAL	LEVY OTHR
019	003	ST	ST100	STATE OF KANSAS	.001500	.001500	.001500
019	003	CT	CT200	CRAWFORD COUNTY	.034628	.034628	.034628
019	003	CZ	CZ003	CHEROKEE	.034686	.034686	.034686
019	003	TW	TW018315	SHERIDAN (CHEROKEE)	.000505	.000505	.000505
019	003	TW	TW018309	SHERIDAN (CHEROKEE)	.000575	.000575	.000575
019	003	SD	SD247	USD 247	.011854	.011854	.011854
019	003	SG	SG247	USD 247 GENERAL	.020000	.020000	.020000
019	003	RL	RL700AL	SEKRL	.001107	.001107	.001107
019	003	FE	FE027	FIRE DIST #3	.002164	.002164	.002164

District Number: The three-digit numeric portion of the district identifier is assigned either by the county or the division of property valuation. The county assigns the three-digit number for districts located entirely within the boundary of their county. The division assigns district identifiers to the state, county and joint county districts:

- 1) State ST100;
- 2) County CT200; and
- 3) Joint Districts The three-digit numeric identifier is assigned when the district boundary extends into one or more counties.

JOINT DISTRICT IDENTIFIERS

A joint district is a district that has boundary lines extending into another county or counties. The division of property valuation assigns unique identifying numbers to joint districts. The county clerk of the home county should notify the division whenever the organization of a joint county district or an annexation to an existing district boundary includes parcels in another county.

The following series of numbers are used for the various joint district types:

SERIES Number	DISTRICT TYPE
300	Cemeteries
400	Fire Districts
500	Watersheds
600	Cities
700	Regional Libraries
800	Miscellaneous Districts
800 - 809	Ambulance
810 - 819	Community Buildings
820 - 829	Drainage
830 - 839	Hospitals
840 - 849	Irrigation
850 - 859	Parks and Recreation

The joint district listing in **Appendix D** includes the following information: home county name; the previous district identifier used by the home county; the assigned joint district identifier; the district name; the county or counties included in the joint county district; the previous district identifier used by the joint county; and the assigned number to be used for abstract purposes.

Appendix D is revised for all counties; however, notification is sent only to those counties involved with the creation of a new joint district.

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Part Three

ALLOCATION/DISTRIBUTION /APPORTIONMENT of TAXES

~ Hierarchy of Tax System (CAMA)

~ Hierarchy of Tax System (Orion)

~ Third Class Cities

~ Delinquent Taxes



Part Four

ABSTRACTS

- ~ Consolidated Motor Vehicle**
- ~ 16/20M Tagged Vehicle (Heavy Truck)**
- ~ Neighborhood Revitalization**
- ~ Digital Broadcast Equipment Tax Credit**
- ~ Commercial & Business Machinery & Equipment/Railroad
& Telecommunications M&E Tax Assistance Refund**
 - ~ New Improvements**
 - ~ State Appraised**
 - ~ July Certification**
 - ~ November Certification**
 - ~ In Lieu of Taxes**
 - ~ Tax Increment Financing**
 - ~ Industrial Revenue Bonds**
 - ~ Economic Development**
- ~ Kansas Rural Housing Incentive Districts**
- ~ Community Improvement Districts**



Part Five

CHANGES AFTER TAX ROLL CERTIFICATION

- ~ Advance Tax**
- ~ Additions after Tax Roll Certification**
 - ~ Added Roll**
 - ~ Escaped Roll**
- ~ Personal Property Penalty Procedures**



Part Six

APPEALS

(HEARING/TRACKING-HTM)

Future Revisions Pending



Part Seven

MISCELLANEOUS TOPICS

~ Watershed Exemptions



APPENDIX A

~ Forms

- ~ Consolidated Motor Vehicle Abstract**
 - ~ Tax Unit Boundary Certification**
 - ~ New Improvements Abstract**
- ~ Annual Claim for Exemption from Property Taxation (EDX/IRBX)**
 - ~ Exempt Real Property Form (Supplemental page)**
 - ~ Correction of Clerical Error(s)**
 - ~ November Abstract (Used for reference only)**
 - ~ Neighborhood Revitalization Abstract**
 - ~ 16/20M Tagged Vehicle Certification**
- ~ June 15, 2009 Certification of Assessed Values by Utility Class**
- ~ Statement of Taxes Levied Against Public Utility Property (LAPUP)**



APPENDIX B

**Reference the
July and November Abstracts User Guide
for
data entry procedures**



APPENDIX C

~ Tax District Identifiers

~ Data entry rules



APPENDIX D

Joint District Identifiers

~ Cemeteries

~ Fire Districts

~ Watersheds

~ Cities

~ Kansas Regional Libraries

~ Miscellaneous



APPENDIX E

~ Statutory Authority Code (SAC) Laws

~ Cross-reference by SAC



APPENDIX F

~ Land Use Codes (LUC)

**~ Land Base Classification System
(LBCS) Function Codes**



APPENDIX G

~ Record Layouts

~ Descriptions of Record Layout Fields



APPENDIX H

Hearing Tracking Record Layout

~ No longer included



APPENDIX I

Flow Charts

~ Hearing Tracking

~ Economic Development

~ Industrial Revenue Bonds



APPENDIX J

Miscellaneous

~ Record Retention Guidelines



GLOSSARY

ANNUAL CALENDAR OF IMPORTANT DEADLINES

Division of Property Valuation *for the County Clerks*

<u>Last day for:</u>	<u>Date</u>	<u>K.S.A.</u>
- Tax Unit boundary certification.	January 15	79-1468
- Certify Motor Vehicle consolidated abstract. - Motor vehicle value, levy and distribution of tax. - Recreational vehicle distribution of tax. - Rental excise tax distribution of tax.	January 15	79-1806(b)
- Submit copies of the Industrial Revenue Bond (IRB) and Economic Development (EDX) exemption annual claim forms (K.S.A. 79-210) to the director of property valuation.	July 1	79-1467b
- Certify abstracts to the director of property valuation: - July abstract of the assessment rolls of the county. - 16/20M abstract of value, tax, and levy. - New Improvement total value by classification.	July 15	79-1604
- Correction of clerical errors in assessment for current year.	October 31	79-1701
- Transmit statement of levies to the director of property valuation. (Send <u>10</u> copies of your county levy/rate sheets)	November 15	79-1806
- Certify six (6) abstracts to the director of property valuation: - November Abstract of value, levy and total tax. - 16/20M Abstract of value, tax and levy. - 16/20M Distribution Abstract. - Neighborhood Revitalization Act (NRA) Abstract. - Digital Radio / Television Equipment Abstract. - Machinery & Equipment Tax Distribution Certification.	November 15	79-1806

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PROPERTY TAX CALENDAR

Real Property Deadlines

<u>Last day for:</u>	<u>Date</u>	<u>K.S.A.</u>
- County to mail valuation notices	March 1	79-1460
- Taxpayers to file Equalization Appeal (30 days from date county mailed notice)	30 days	79-1448
- Informal meeting with County Appraiser	May 15	79-1448
- County Appraiser to provide final determination	May 20	79-1448
- County Appraiser to certify values to County Clerk	June 15	79-1466
- Hearing Officer/Panel to hold hearings	July 1	79-1606
- Hearing Officer/Panel to issue order/decision	July 5	79-1606
- Taxpayer to file with Small Claims and Expedited Hearings Division (30 days from date of informal decision or HOP decision)	—	79-1606
- County Clerk certifies abstract of value to Director of Property Valuation	July 15	79-1604

Personal Property Deadlines

<u>Last Day for:</u>	<u>Date</u>	<u>K.S.A.</u>
- Taxpayers to file personal property rendition	March 15	79-306
- Taxpayers to file oil and gas property rendition	April 1	79-332a
- County to mail valuation notices	May 1	79-1460
- Taxpayers to file Equalization Appeal	May 15	79-1448
- Informal meeting with County Appraiser	—	79-1448
- County Appraiser to provide final determination	—	79-1448
- County Appraiser to certify values to County Clerk	June 15	79-1467
- Hearing Officer/Panel to hold hearings	July 1	79-1606
- Hearing Officer/Panel to issue order/decision	July 5	79-1606
- Taxpayer to file with Small Claims and Expedited Hearings Division (30 days from date of informal decision or HOP decision)	—	79-1606
- County Clerk certifies abstract of value to Director of Property Valuation	July 15	79-1604

Budget, Levy, and Tax Deadlines

<u>Last Day for:</u>	<u>Date</u>	<u>K.S.A.</u>
- Governing bodies certify budget to county clerk	August 25	79-1801
- County Clerk certifies tax roll to County Treasurer	November 1	79-1803
- County Clerk certifies abstract of value, levy, and tax to Director of Property Valuation	November 15	79-1806a
- Tax Statements sent by County Treasurer	December 15	79-2001
- Tax Payments Due - Full or first half	December 20	79-2004 Real 79-2004a Personal
- Tax Payment Due - Second half	May 10	79-2004 Real 79-2004a Personal

