

Division of Property Valuation
300 SW 29th Street
PO Box 3506
Topeka KS 66601-3506



Phone: 785-296-2365
Fax: 785-296-2320
www.ksrevenue.gov
Laura Kelly, Governor

Mark Burghart, Secretary

MEMORANDUM

TO: Kansas County Treasurers, County Clerks, County Appraisers
FROM: Bob Kent, Deputy Director, Property Valuation Division
DATE: January 27, 2023
SUBJECT: Residential School Levy Exemption - K.S.A. 79-201x

The new residential school levy exemption for 2023 pursuant K.S.A. 79-201x (Section 32 of HB 2239) is increased by 5.122% or \$2,049 to \$42,049. The Kansas legislature amended the statute in 2022 to increase the homestead exemption permitted for a portion of the total tax levy. That portion of the levy is limited to the 20 mill school district levy. The exemption amount increased from the first \$20,000 to \$40,000 of the homestead's appraised value and requires the Director of Property Valuation to calculate a 10-year average change. The amended statute reads as follows:

79-201x. Property exempt from taxation; residential property exempt from statewide school levy; adjustment of exemption amount. (a) For taxable year 2022, and all taxable years thereafter, the following described property, to the extent herein specified, shall be and is hereby exempt from the property tax levied pursuant to the provisions of K.S.A. [72-5142](#), and amendments thereto: Property used for residential purposes to the extent of \$40,000 of its appraised valuation.

(b) For taxable year 2023, and all taxable years thereafter, the dollar amount of the extent of appraised valuation that is exempt pursuant to subsection (a) shall be adjusted to reflect the average percentage change in statewide residential valuation of all residential real property for the preceding 10 years. Such average percentage change shall not be less than zero. The director of property valuation shall calculate the average percentage change for purposes of this annual adjustment and calculate the dollar amount of the extent of appraised valuation that is exempt pursuant to this section each year.

Please notify your tax vendor to ensure this change is made in your tax software program for tax year 2023.