

# PROPERTY TAX CALENDAR

(Effective January 1 2017)

## 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
Public Utility Companies to file property rendition	March 20	79-5a02
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
Taxpayer to file with board of tax appeals (30 days from date of informal decision)	Date varies	79-1606
<b>OR</b> Taxpayer to file single property appraisal with county appraiser (60 days from date county mailed notice)	60 days	
County appraiser to review/consider/send supplemental determination of value	15 days	2016 HSSB280,
County appraiser to provide single property appraisal/determination of value	90 days	New Sec. 23
Taxpayer to file with board of tax appeals (30 days from date of final determination of value)	30 days	
County Appraiser to certify values to County Clerk	June 1	79-1466
PVD to certify Public Utility values to County Clerk	June 1	79-5a27
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	Date varies	79-1448
County Appraiser to provide final determination	Date varies	79-1448
County Appraiser to certify values to County Clerk	June 1	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 board of tax appeals (30 days from date of informal decision)	Date varies	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>
County Clerk to notify taxing districts of value for budget	June 15	2016 HB2088, Sec. 1
City/County to certify to County Clerk/election officer the need for election for budget increase using mail ballot to be held on September 15	July 1	2016 HB2088, New Sec. 7
Governing bodies certify budget to County Clerk (except if city/county election)	August 25	79-1801
City/County Budget Elections, if necessary: At regularly scheduled election	August	2016 HB2088,
Mail ballot election	September 15	New Sec. 6 & 7
Special election called by city/county	Date varies	
City/County certify budget to County Clerk if election held to increase budget	October 1	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 of the following year	79-2004 Real 79-2004a Personal