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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 16, 2021
Subject: Senate Bill No. 234

Summary

Senate Bill No. 234 relates to property taxation and would amend K.S.A. 79-340 to require the same appraisal methodology be used for both real and personal property mobile homes and manufactured homes used as dwellings or residences. The bill would further require the valuation methodology consider the replacement cost new less depreciation, including physical deterioration or functional, economic or social obsolescence, of the mobile home or manufactured home.

The bill would take effect from and after its publication in the statute book.