

2023 Budget & Revenue Neutral Rate Information

Why did I receive a notice?

In March of 2021, the Kansas Legislature passed Senate Bill 13 (SB13) to establish limitations on ad valorem property tax levies by taxing subdivisions without an addition notice and hearing prior to budget adoptions. This bill repealed the former "Tax Lid" and established the use of the "Revenue Neutral Rate" (RNR).

What is Revenue Neutral Rate?

The Revenue Neutral Rate (RNR) is the mill levy needed to generate the exact same amount of property tax revenue as the prior year while using the current tax year's total assessed valuation. Taxing subdivisions (county, cities, schools, recreation departments, fire districts, libraries, etc) cannot levy above the Revenue Neutral Rate (RNR) without holding a public hearing for taxpayers to attend and provide feedback.

Do I need to do anything with the notice that I received?

These notices will be received for ALL taxable property, including real estate, oil interest, severed mineral interest, and personal property. This notice is NOT A BILL, it is just for informational purposes. The only action to be taken at this time is if you'd like to attend the public hearings regarding the adaptation of these budgets. These hearing dates are listed at the bottom section of the notice.

How are my taxes calculated?

For each taxing subdivision, taxes are expressed as a mill levy.

$$\text{Property Assessed Value} \times (\text{Mill Levy Rate} / 1,000) = \text{Property Tax}$$

How to read the notice:

Top Block | Property Values: provides a comparison of your current year and prior year appraised and assessed values.

Property values are simply a reflection of property sales in the local real estate market and/or improvements or changes made to an individual property. When property values increase, that does not necessarily mean more property taxes will be assessed. The valuation of the property determines each owner's slice of the pie, but not the size of the pie as a whole.

Property taxes are determined by taxing entities such as local cities and counties, school districts, libraries, fire departments, and other entities when they determine yearly budgets.

Center Block | Current Year Tax Estimates:

List of all taxing subdivisions effecting this parcel.

RNR (revenue neutral rate), defined as the amount of ad valorem tax revenue levied in the prior year over the current year assessed valuation estimates, expressed as a mill.

Proposed 2023 Budget for each Taxing Subdivision

Total Estimated Assessed Valuation for the Taxing Subdivision

Taxing Subdivision	Revenue Neutral		Proposed Budget			Difference (Proposed vs. Rev Neutral)		Estimated Subdivision Total Assessed Valuation
	Rate	Tax	Rate	Tax	Total Ad Valorem Revenue	Rate (%)	Tax	
		\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -		\$ -	\$ -		\$ -	\$ -

Definitions:

Ad Valorem Tax: A tax based on the assessed value of an item, such as real estate or personal property.

1 Mill is equal to \$1.00 of tax for each \$1,000 of assessment.

Compute A Mill Formula: Assessed Valuation / 1,000 = Value of 1 Mill

Revenue Neutral Rate (RNR): The Mill Levy Rate that would generate the same amount of tax dollars as the prior year. For example: If a taxing entity uses \$1 million of property tax revenue in 2022, being revenue neutral means they plan to only use \$1 million in 2023 as well.

Bottom Block | Prior Year Tax Rates and Public Hearings:

This section details the prior year tax paid by this parcel and the hearing schedule for each tax entity that is required to hold a hearing. If a taxing jurisdiction plans to use more property tax revenue in the next budget year compared to the current year, even \$1 more; they would exceed the revenue neutral and need to hold a public hearing.

Taxing Subdivision	Prior Year		Public Hearing Information
	Tax Rate	Tax Paid	
		\$ -	
		\$ -	

If you have questions about a particular budget, you will need to contact that taxing subdivision directly or attend the budget hearing listed in this section. Contact information for each taxing subdivision can be found on the following page.

Gove County
785-938-2300

USD 291
785-824-3277

City of Quinter
785-754-3821

USD 292
785-673-4213

City of Park
785-673-4873

USD 293
785-754-2470

City of Grainfield
785-673-4759

USD 274
785-671-4588

City of Grinnell
785-824-3211

USD 468
620-398-2248

City of Gove
785-938-2331

USD 482
620-397-2835

SPONSORS OF THE REVENUE NEUTRAL RATE BILL—SB 13 / KSA 79-2988



Caryn Tyson
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