What a Revenue Neutral Rate Notice Tells Kansas Taxpayers

Kansas Revenue Neutral Rate law, K.S.A. 79-2988

Each year, county clerks mail an informational notice to property owners when a local governing body plans to raise property tax revenue beyond the previous year's level. The notice sets the rate that would raise last year's dollars beside the rate the local body proposes, so the cost of an increase is visible before any budget is adopted.

REVENUE NEUTRAL RATE (RNR)

The mill levy rate that would generate exactly the same amount of property tax dollars as the previous year.

FIVE PARTS OF THE NOTICE

1 Header and disclaimer

States "This is NOT a bill. Do not remit payment." Actual taxes may rise or fall once final mill rates and values are calculated.

2 Property information

Lists the taxpayer name, property description, address, property class, and current-year assessed value.

3 Taxing subdivisions

Breaks out each entity that levies taxes on the property, such as the county, city, school district (USD), and special districts like fire or cemetery districts.

4 RNR versus proposed rate

For each subdivision, shows the RNR, the proposed mill levy, and the estimated tax under each rate.

5 Public hearing details

If a taxing body votes to exceed the RNR, the notice gives the date, time, and location of the public hearing where taxpayers can attend and comment before any budget is officially adopted.

What you can do

Read the notices

Compare the RNR with each proposed rate for the county, city, school district, and special districts.

Attend the hearings

Any body that votes to exceed the RNR must post a hearing date, time, and location on the notice.

Ask for a public answer

Ask each local body to explain at its hearing why it proposes a rate above the RNR.