

County Clerk's Standards

TOPIC: Tax Management

SUB TOPIC: Tax Unit Boundary Certification

Introductory Statement: On or before January 15 of each year the county clerk is required to prepare tax unit map for the County Appraiser, the Director of Property Valuation and all state-assessed public utility companies located within your county.

Where do I find this information?

You would find this information in the County Clerk's Handbook from Kansas Department of Revenue, Division of Property Valuation (PVD). The calendar is on page 10.1 and detail information on page 20.3

Why do I need to do this?

This act is required by Statute for the County Clerk to complete.

Here are the Duties...

Update your Taxing Unit map with any annexations or changes to taxing units. Be sure to check school districts, community colleges, fire districts and make appropriate changes. Mail new maps and letter, if changes. Even if there are no changes, you need still need to send the letter, state "No Changes". This letter may be found and downloaded from the Internet to your computer. Instructions for the download are found in your PVD Handbook on page 5. Below is a sample copy of the letter.

Legal Reference(s): K.S.A. 79-1468
K.S.A. 79-1807
K.S.A. 79-1807(b)
K.S.A. 19-3606 (Fire districts)
K.S.A. 12-1775 (Tax Increment Financing "TIF" K.S.A. 12-1771 *et seq.*)
K.S.A. 12-518 to 12-523 (deals with city annexations)

Best Practices: Go to your County Clerk's Handbook from PVD. Check the calendar for when things are due – page 10.1 to 10.9. PVD usually updates any changes in the calendar. Mark them on your calendar or some place you use all the time so it is in front of you to remember when you glance at your calendar or your special place. Complete and mail before due date.

Background: We do this so that the correct assessment gets allotted to the correct property.

Sample Forms, Letters and Other Reference Material:

- 1.) Download Word Document form, from PVD abstract website.
- 2.) Use tab key to access data entry fields.
- 3.) Left click in check boxes to enter "x". Left click again to remove "x".

Tax Unit Boundary Certification

Due by January 15th

TO: County Appraiser
 Director of Property Valuation, State of Kansas
 State-assessed Public Utility Company

COUNTY: [REDACTED]

CERTIFICATION YEAR: [REDACTED]

DATE: [REDACTED]

Check the appropriate certification date:

December 31 certification of the preceding year pursuant to K.S.A. 79-1468.

April 1 certification of territory annexed, attached, or transferred to another municipality or taxing district pursuant to K.S.A. 79-1807(a).

July 1 certification of territory annexed, transferred, consolidated or organized by a school district or community junior college district pursuant to K.S.A. 79-1807 (b).

July 1 certification of any fire district organized or boundaries altered pursuant to K.S.A. 19-3606.

Check the appropriate certification statement. Choose one.

- I, [REDACTED], hereby certify that the tax unit boundaries for [REDACTED] county for the certification year and date indicated above are identical to the most recently furnished map.
- I, [REDACTED], hereby certify that there are no new tax units in [REDACTED] county for the certification year and date indicated above, but there have been changes to boundaries due to annexations. Refer to the enclosed documentation.
- I, [REDACTED], hereby certify the following **new** tax unit(s) for [REDACTED] county for the certification year and date as indicated above.

List new tax unit(s) information as noted in the grid below.

Use when only USD

City or Township Name	Tax Unit Number 3 digit number	Unified School District USD 3 digit identifier	Urban or Rural U or R
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Attach additional map(s) and/or written documentation when necessary.
 Print form to place seal and sign form.

(SEAL)

(Signature)

Send to: Kansas Department of Revenue
 Division of Property Valuation
 Attn: Abstract Section
 915 SW Harrison, Room 400N
 Topeka, KS 66612-1585

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Sources:

Books: **County Clerk's Handbook Division of Property Valuation Requirements.** Prepared by the Abstract Section Technical Support Bureau

Web Sites: www.ksrevenue.org/pvd.htm

Organizations: **Property Valuation Department**