Tax Unit Boundary Certification

Instructions for On-Line Reporting



August 2018

Prepared by

Abstract Section State Appraised Bureau

Kansas Department of Revenue Division of Property Valuation 300 SW 29th Street/PO Box 3506 Topeka, KS 66601-3506

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If you have any questions about the on-line Tax Unit Boundary Certification contact Veronica Dean (telephone: 785.296.2936, email: <u>veronica.dean@ks.gov</u>) or Vicki Lignitz (telephone: 785.296.3225, email: <u>vicki.lignitz@ks.gov</u>) at the Kansas Department of Revenue, Division of Property Valuation, Abstract Section.

On-line Tax Unit Boundary Certification Instructions for County Clerk

K.S.A. 79-1468 **Preparation and furnishing of taxing unit map by county clerk to county appraiser; contents.** On or before July 15, 1987, and on or before January 15 of each year thereafter, the county clerk shall prepare and forward to the county appraiser, director of property valuation and the state-assessed public utilities located in the county which are valued and assessed pursuant to <u>K.S.A. 79-5a01</u> et seq., and amendments thereto, a taxing unit map showing the number and metes and bounds of every taxing unit or any portion of a taxing unit located within the county as the same exists on December 31 of the preceding year. In any year that such map would be identical to the most recently furnished map, the county clerk shall so certify in writing on or before January 15 in lieu of forwarding such map.

The statute above refers to the tax unit boundary certification certified by the county clerk and is due by January 15th. Additionally the county clerk is to certify at other times in the year if there are changes in the tax unit boundaries due to annexations, disorganizations or consolidations or due to new or deleted tax units. This certification is an on-line application accessed through the secure July and November Abstracts log-in.

Log-In

Log into the secure abstracts on-line applications website found at the abstract section webpage: <u>http://www.ksrevenue.org/pvdabstract.html</u> (see the screen print of the webpage below). Under the header of "Abstracts Used to Collect Data from County Officials" click on "July and Nov. Abstracts".



You are now at the "On-line Application Login Welcome" screen. When you log-in, you must enter the username and password which you have used in the past. The username is always the county number (for example: 001, 052, 103). If you have forgotten your password, contact Veronica Dean (785.296.2936) or Vicki Lignitz (785.296.3225).

Main Menu

After you have logged in, you will have the option of several on-line applications (see the screen print below). "Tax Unit Boundary Certification" will always be displayed. "July", "November", "Neighborhood Revitalization", and "Ratio" are displayed when needed. "Ratio" is an application used by county appraisers.

Tax Unit Boundary Certification Menu

Click "Tax Boundary Certification" radio button then the "Continue" button to get to this certification menu.

Jeff Colyer, M.D. Governor Samuel Williams Secretary of Revenue		Kansas Department of Revenue	Customer Service Center Login Register
HOME HELP CONTACT US	CHANGE PASSWORD	LOG OUT	
		Main Menu	
 Tax Unit Boundary Certifications Neighborhood Revitalization Ratio 			
Copyright © 2017 Kansas Department of F	Revenue. All Rights Reserved.		* 🗄 ¥ f

On the Tax Unit Boundary Certification Menu there are two options: "Enter New Tax Unit Boundary Certification" and "View Previous Tax Unit Boundary Certification". If you click on "View Previous Tax Unit Boundary Certification" radio button then the "Go" button, you will see the screen similar to the one below listing the previous on-line tax unit boundary certifications.

The dates the certifications were entered are displayed as well as the opportunity to print these previous certifications. The earliest certification available on-line is the December 31, 2014 Certification for tax year 2015. The "Back" button will take you to the Tax Unit Boundary Certification menu.

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			Tax Unit Boundary Certifications	
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County Nam	e Certification Da	te Printable Certification		
County Nam 056 - Lyon	e Certification Da	Ite Printable Certification		
			Date Received	
056 - Lyon	December 31	Printable Certification	Date Received 3/16/2017 2:20:12 PM	
056 - Lyon 056 - Lyon	December 31 December 31	Printable Certification Printable Certification	Date Received 3/16/2017 2:20:12 PM 12/8/2016 1:59:02 PM	

If you click on "<u>Printable Certification</u>" you will be able to print that previous certification (see the screen print below). When printed, the certification may be filed or mailed as required.

					Tax Unit Boundary Certification
County Appraiser					
Director of Property Valuation	n, state of Kar	nsas			
State Appraised Public Utility <u>Download map</u>	Company. T	'he Statewide tax unit map	is availab	le for download or	the link below
Date: 03/16/2017 County Number and Name: 056 Certificate Year: 2017	i - Lyon				
<u>NEW as of 2011:</u> County Clerks the clerk must access the DASC (2) request a paper map to edit,	website to v	erify tax unit boundaries.	. The opt	ions include: (1) 1	fication. However, 10 tax unit changes,
Certification date:					
December 31 certification of	(the precedin	ig year pursuant to K.S.A. 7	/9-1468		
· ·	Tax Unit #	New or Deleted or Revise			
· ·		N	253	U	
City of Durania	005 1	R	253	U	
City of Emporia RHID DIstrict	501	N	253	U	
City of Emporia RHID DIstrict		N R	253 253	บ บ	
City of Emporia RHID DIstrict City of Emporia	005 1 unty the states	R ment(s) and information of	253	U	o K.S.A. 79-1468;79-1807(a) and (b); 19-3606
City of Emporia RHID DIstrict City of Emporia	005 1 unty the states	R ment(s) and information of	253	U	o K.S.A. 79-1468;79-1807(a) and (b); 19-3606 Tammy Vopat (Typed signature) Contact telephone number (620)-341-3245
City of Emporia RHID District City of Emporia I herebly CERTIFY for Lyon Cou and 12-1771 et seq., for year and	005 1 unty the states	R ment(s) and information of	253	U	Tammy Vopat
City of Emporia RHID DIstrict City of Emporia	005 1 unty the states	R ment(s) and information of	253	U	Tammy Vopat
City of Emporia RHID District City of Emporia I herebly CERTIFY for Lyon Cou and 12-1771 et seq., for year and	005 1 unty the states	R ment(s) and information of	253	U	Tammy Vopat

Click the "Print" button (see above) in the lower left-hand corner of the certification or click "Back" button to return to the previous web page listing the tax unit boundary certifications.

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Tax Unit Boundary Certification On-line

To create an on-line tax unit boundary certification, go to the Tax Unit Boundary Certification Menu and click "Enter a New Tax Unit Boundary Certification" radio button then the "Go" button.

The December 31 certification for the next tax year is required from all of the county clerks. Remember you are certifying the boundaries for the tax units of your county for the (new) tax year as of December 31 of the previous year. The tax year will be reset in the on-line system every December 1 (or the first business day afterwards if December 1 falls on a weekend) for the next tax year.

When there are changes to the tax units after the first certification, you will need to complete the April 1 or one of the July 1 certifications. The April 1 certification is required if the county has changes to its tax units because of K.S.A. 79-1807(a) [due to municipalities changing their boundaries]. The first July 1 certification is required if the county has changes to its tax units because of K.S.A. 79-1807(b) [due to school district or community college boundary changes]. The second July 1 certification is required if the county has changes to its tax units because of K.S.A. 19-3606 [due to fire district boundary changes]. Tax unit boundary changes due to either a TIF or a RHID being formed would be a (new) December 31 certification regardless of when the new TIF or RHID is formed.

Fill in the certification by clicking the correct radio button for the certification date. Then click to add a check to the box for the appropriate certification statement. If you have selected the incorrect statement, click the check box again to remove the check and click to add a check to the correct box.

The example on the next page shows the statement "The tax unit boundaries are identical to the current on-line map which has been verified at the DASC website" has been selected. This statement indicating that they county has no changes to its tax unit boundaries is the most common. Information about how to enter a certification with changes to the tax unit boundaries begins on page 8.

Fill in your name and the ten digits of you telephone number (without any parentheses, periods or dashes). "<u>Submit</u>" is clicked and then the screen showing successful submission comes up (see the next page for screen print of a successful submission).

Tax Unit Boundary Certification					
 Select 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. 					
Select appropriate certification statement(s): The tax unit boundaries are identical to the current on-line map which has been verified at the DASC website. There have been changes to boundaries due to annexations, disorganization or consolidation of taxing subdivision(s) or Unified School District(s). These are listed on the table below. There are the following new and/or deleted and/or revised tax unit(s) listed on the table below.					
(Typed Signature) Phone Number: Submit					

Select 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 municipalit July 1 certification of territory annexed, transferred, consolidated or organized by a sc July 1 certification of any fire district organized or boundaries altered pursuant to K.S.A.	hool district or community junior college district pursuant to K.S.A. 79-1807 (b).
Select appropriate certification statement(s): The tax unit boundaries are identical to the current on-line map which has been verifie There have been changes to boundaries due to annexations, disorganization or conso There are the following new and/or deleted and/or revised tax unit(s) listed on the table	lidation of taxing subdivision(s) or Unified School District(s). These are listed on the table below.
(Typed Signature) Your name Phone Number: 7851234567	

HOME	HELP	CONTACT US	CHANGE PASSWORD	LOG OUT				
The T								
Now go	The Tax Unit Boundary Certification was successfully submitted Now go to the DASC website and certify the county's map Click to go to the map							
	e link below	to view and print the	e certificate					
View								

Above is what you will see when you have a successful submission. In the successful submission screen, click "<u>Click</u> to go to the map" to open a new window with the DASC website and to certify the county's map.

Click "<u>View</u>" to see and print your tax unit boundary certification. Then click the "Print" button in the lower left-hand corner of the certification to print the certification and the "Back" button to return to the menu page. On page 7 is the example of a scanned copy of a printed certification of the December 31 certification with no changes to the tax unit boundaries.

The program fills in the date the certification was entered, the county number and name and the certification year. It also fills in who should receive a copy of the certification: the county appraiser, the director of the Division of Property Valuation and the state appraised public utility companies. Since you are completing the certification on-line, you do not need to send a copy to the Division of Property Valuation but are still legally obliged to mail or email copies to the public utility companies with value in your county.

The second part of the on-line tax unit boundary certification is the certification of the county's on-line map at the DASC (Data Access and Support center) website: <u>http://www.kansasgis.org/services/pvd/index.cfm</u>. The certification of the map at the DASC website relieves the counties of the expense of mailing paper maps into the Division of Property Valuation every year.

Tax Unit Boundry Certification

Page 1 of 1

Tax Unit Boundary Certification

County Appraiser

Director of Property Valuation, state of Kansas

State Appraised Public Utility Company. The Statewide tax unit map is available for download on the link below Download map

Date: 01/22/2016 County Number and Name: 001 - Allen Certificate Year: 2016

<u>NEW as of 2011</u>; County Clerks are no longer required to send a paper map as part of the certification. However, the clerk must access the DASC website to verify tax unit boundaries. The options include: (1) no tax unit changes, (2) request a paper map to edit, (3) a GIS file will be submitted: <u>Go to the DASC website</u>

Certification date:

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

Certification statement(s):

I The tax unit boundaries are identical to the current on-line map which has been verified at the DASC website. Go to the DASC website

I herebly CERTIFY for Allen County the statement(s) and information of this certification, pursuant to K.S.A. 79-1468;79-1807(a) and (b); 19-3606 and 12-1771 et seq., for year and date as indicated above.

Sherrie L. Riebel (Typed signature) Contact telephone number: (620)-365-1407

Form No. PV-AD-78 12/2014

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Print date 1/22/2016

http://rvintranet/Prod/AbstractReports/TaxUnitBoundryCertPrint.aspx?certID=255

1/22/2016

Tax Unit Boundary Certification with Changes

The December 31 certification for the next tax year is required from all of the county clerks. Remember you are certifying the boundaries for the tax units of your county for the (new) tax year as of December 31 of the previous year. When there are changes to the tax units after the first certification, you will need to complete an April 1 or a July 1 certification. The tax year will be reset in the system every December 1 (or the first business day afterwards if December 1 falls on a weekend) for the next tax year.

When there are changes to the tax units after the first certification, you will need to complete the April 1 or one of the July 1 certifications. The April 1 certification is required if the county has changes to its tax units because of K.S.A. 79-1807(a) [due to municipalities changing their boundaries]. The first July 1 certification is required if the county has changes to its tax units because of K.S.A. 79-1807(b) [due to school district or community college boundary changes]. The second July 1 certification is required if the county has changes to its tax units because of K.S.A. 19-3606 [due to fire district boundary changes]. Tax unit boundary changes due to either a TIF or a RHID being formed would be a (new) December 31 certification regardless of when the new TIF or RHID is formed.

Fill in the certification by clicking the correct radio button for the certification date. Then click to add a check to the box for the appropriate certification statement. If you have selected the incorrect statement, click the check box again to remove the check and click to add a check to the correct box. When you need to certify changes there are two possible certification statements:

- There have been changes to boundaries due to annexations, disorganization or consolidation of taxing subdivision(s) or Unified School District(s). These are listed on the table below.
- There are the following new and/or deleted and/or revised tax unit(s) listed on the table below.

You may select either or both of these statements. The first row of the table of tax unit boundary changes becomes visible when a box for either of the statements is checked. Enter the city or township name and the 3 digit tax unit number in their respective boxes. Then click on the radio button to indicate whether this is a new, deleted or revised tax unit. Enter the Unified School District (USD) number for the tax unit being changed and click the radio button to indicate whether it is urban or rural.

		Tax Unit I	Boundary Certif	fication			
December 31 certific April 1 certification of July 1 certification of	Select the appropriate certification date:						
There have been cha	ies are identical to the curre anges to boundaries due to	nt on-line map which has been annexations, disorganization or r revised tax unit(s) listed on th	r consolidation of taxing subdi	a. iivision(s) or Unified School District(s). These are listed on the table below.			
City or Township Name Emporia	Tax Unit # 3 digits 005	New or Deleted or Revised O New Deleted Revised	USD # 3 digits 253	Urban or Rural Urban Rural			
Add New TUB	(Typed Signature)	nmy Vopat 3413245 ×					

TUB is an acronym and stands for "Tax Unit Boundary". Any time there is a tax unit boundary change <u>at least two</u> <u>tax units have changed</u>, so a minimum of two rows must be on each certification with changes. If a certification is submitted with only one row entered on the table, an error message will appear stating "At least two tax unit boundaries (TUB) have changed, please click on Add New TUB to enter another tax unit."

New rows in the tax unit boundary table are added by clicking the "Add New TUB" button.

HOME	HELP	CONTACT US	CHANGE PASSWORD	LOG OUT	
 Dec Apr July 	cember 31 c il 1 certificat / 1 certificat	tion of territory annex ion of territory annex	ed, transferred, consolidated	to another municipality or taxing dis	istrict pursuant to K.S.A. 79-1807 (a). or community junior college district pursuant to K.S.A. 79-1807 (b).
☐ The ☑ The ☐ The	e tax unit boo ere have bee ere are the fo	en changes to bound ollowing new and/or o	I to the current on-line map v aries due to annexations, dis deleted and/or revised tax ur	it(s) listed on the table below.	axing subdivision(s) or Unified School District(s). These are listed on the table below.
	Township N	Tay Unit #		Add New TUB' to enter another tax sted or Revised USD # 3 digits 253	Urban Urban O Urban Rural
Add N	ew TUB	(Typed Signatu			
		Phone Num	6203413245		

Continue adding TUB lines and entering all of the TUB's (Tax Unit Boundaries) which have changes. For each TUB enter the city or township name and the 3 digit tax unit number in the respective boxes. Then click on the radio button to indicate whether this is a new, deleted or revised tax unit. Enter the Unified School District (USD) number for the tax unit being changed and click the radio button to indicate whether it is urban or rural.

When too many TUB's have been added, click on "<u>Delete</u>" to remove the extra one(s). See screen print on the next page.

HOME	HELP	CONTACT US CH	IANGE PASSWORD	LOG OUT				
Select the a	Select the appropriate certification date:							
Dec	December 31 certification of the preceding year pursuant to K.S.A. 79-1468							
⊖ Apr	il 1 certificatio	n of territory annexed,	attached, or transferred	to another municipality or taxin	g district pursuant to K.S.A. 79	′9-1807 (a).		
🔿 July	1 certification	n of territory annexed, t	ransferred, consolidated	or organized by a school distri	ct or community junior college	e district pursuant to K.S.A. 79-1807 (b).		
🔿 July	1 certification	n of any fire district orga	anized or boundaries alt	ered pursuant to K.S.A. 19-360	6.			
Select appr	ropriate certifi	cation statement(s):						
The	tax unit boun	daries are identical to t	he current on-line map v	which has been verified at the D	ASC website.			
✓ The	re have been	changes to boundaries	due to annexations, dis	organization or consolidation o	f taxing subdivision(s) or Unifie	fied School District(s). These are listed on the table below.		
The	re are the foll	owing new and/or delet	ted and/or revised tax ur	it(s) listed on the table below.				
City or	Township Nar	ne Tax Unit # 3 digits	New or Del	eted or Revised USD # 3 digits	Urban or Rural	al l		
Emporia	a	005	O New	253	 Urban 			
			 Deleted 		O Rural			
			Revised					
Emporia	a	102	O New	253	O Urban			
			O Deleted		Rural			
			Revised					
			○ New		🗌 🔿 Urban			
			 Deleted 		O Rural	Delete		
			 Revised 					
						ů.		
Add N	ew TUB							
		(Typed Signature)	Tammy Vopat					
		Phone Number:	6203413245					

After the table of tax unit boundaries is complete, **make certain that the information is correct!** When you have verified that everything is correct, type in your name and the ten digits of your telephone number, then click "<u>Submit</u>".

After you click "Submit" and see the successful submission screen, the certification is automatically put on the Kansas Department of Revenue website.

In the successful submission screen (see page 5), click "<u>Click to go to the map</u>" to open a new window with the DASC website and to certify the county's map.

Click "<u>View</u>" to see and print your tax unit boundary certification. Then click the "Print" button in the lower left-hand corner of the certification to print the certification and the "Back" button to return to the web page with the certifications. The program fills in the date the certification was entered, the county number and name and the certification year. It also fills in who should receive a copy of the certification: the county appraiser, the director of the Division of Property Valuation and the state appraised public utility companies. Since you are completing the certification on-line, you do not need to send a copy to the Division of Property Valuation but are still legally obliged to mail or email copies to the public utility companies with value in your county.

The second part of the on-line tax unit boundary certification is the certification of the county's on-line map at the DASC (Data Access and Support center) website: <u>http://www.kansasgis.org/services/pvd/index.cfm</u>. The certification of the map at the DASC website relieves the counties of the expense of mailing paper maps into the Division of Property Valuation every year.

	Tax	Unit	Boundry	Certification
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County Appraiser

Director of Property Valuation, state of Kansas

State Appraised Public Utility Company. The Statewide tax unit map is available for download on the link below Download map

Date: 12/08/2016 County Number and Name: 056 - Lyon Certificate Year: 2017

<u>NEW as of 2011</u>; County Clerks are no longer required to send a paper map as part of the certification. However, the clerk must access the DASC website to verify tax unit boundaries. The options include: (1) no tax unit changes, (2) request a paper map to edit, (3) a GIS file will be submitted: <u>Go to the DASC website</u>

Certification date:

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

Certification statement(s):

If There have been changes to boundaries due to annexations, disorganization or consolidation of taxing subdivision(s) or Unified School District(s). These are listed on the table below. Go to the DASC website to indicate changes have been made. <u>Go to the DASC website</u>

	Tax Unit#	New or Deleted or Revised	USD #	Urban or Rural
Emporia	005	R	253	U
Emporia	102	R	253	R

I herebly CERTIFY for Lyon County the statement(s) and information of this certification, pursuant to K.S.A. 79-1468;79-1807(a) and (b); 19-3606 and 12-1771 et seq., for year and date as indicated above.

Tammy Vopat (Typed signature) Contact telephone number: (620)-341-3245

Print date 12/20/2016

Form No. PV-AD-78 12/2014

http://webip/AbstractReports/TaxUnitBoundryCertPrint.aspx?certID=311

12/20/2016

Error Messages in the On-line Application

Sometimes a radio button or a check box is not clicked or the tax unit number or the USD number or something else is forgotten. Notice that most of these error messages appear at the top of the screen and a red asterisk (*) appears either below or next to what was forgotten. After you click the forgotten radio button or check box and fill in the forgotten information, click "Submit" again.

Certification Date is Required
City Or Township Name is Required
Tax Unit Number is Required
Please select New, Deleted or Revised
USD number is Required Please select Urban or Rural
Signature is Required
Telephone number is Required
Select the appropriate certification date:
 December 31 certification of the preceding year pursuant to K.S.A. 79-1468
O April 1 certification of territory annexed, attached, or transferred to another municipality or taxing district pursuant to K.S.A. 79-1807 (a).
O 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).
O July 1 certification of any fire district organized or boundaries altered pursuant to K.S.A. 19-3606.
Select appropriate certification statement(s):
The tax unit boundaries are identical to the current on-line map which has been verified at the DASC website.
There have been changes to boundaries due to annexations, disorganization or consolidation of taxing subdivision(s) or Unified School District(s). These are listed on the table below.
There are the following new and/or deleted and/or revised tax unit(s) listed on the table below.
City or Township Name Tax Unit # New or Deleted or Revised USD # Urban or Rural
Urban .
O Deleted * O Rural
O Revised
Add New TUB
(Typed Signature)
Phone Number:

The telephone number is entered as 10 digits without any parentheses, dashes or periods. Since formatting is added by the program, you will receive an error message if you click "Submit" and the telephone number has anything more than the 10 digits in it (see the screen print on the next page).

Tax Unit Boundary Certification					
The phone number is not in the corre	ct format. The phone number must have 10 numbers including the area code, dashes are not required. 555-555-5555.				
Select the appropriate certification date:					
December 31 certification of the preceding year pursuant to K.S.A. 79-1468					
 April 1 certification of territory annexed, at 	ached, or transferred to another municipality or taxing district pursuant to K.S.A. 79-1807 (a).				
O 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).					
O July 1 certification of any fire district organized or boundaries altered pursuant to K.S.A. 19-3606.					
There have been changes to boundaries of	current on-line map which has been verified at the DASC website. ue to annexations, disorganization or consolidation of taxing subdivision(s) or Unified School District(s). These are listed on the table below. I and/or revised tax unit(s) listed on the table below.				
(Typed Signature)	Peggy Huard				
Phone Number:	(785) 296-6641 The phone number is not in the correct format. The phone number must have 10 numbers including the area code, dashes are not required. 555-555-5555.				
Submit					

Two error messages do not appear at the top of the screen. The error for failing to select a certification statement appears below the three certification statements (see the screen print below). The error for only entering one tax unit boundary change appears above the tax unit boundary changes table (see the screen print on page 9). At least two tax unit boundaries will be changed, so two TUB's must be entered.

	Tax Unit Boundary Certification
	 ect 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.
[ect appropriate certification statement(s): The tax unit boundaries are identical to the current on-line map which has been verified at the DASC website. There have been changes to boundaries due to annexations, disorganization or consolidation of taxing subdivision(s) or Unified School District(s). These are listed on the table below. There are the following new and/or deleted and/or revised tax unit(s) listed on the table below. At least one selection is needed for the certificate statement
	(Typed Signature) Peggy Huard Phone Number: 7852966641

Contact Information

If you have any questions about the on-line Tax Unit Boundary Certification contact Veronica Dean (telephone: 785.296.2936, email: <u>veronica.dean@ks.gov</u>) or Vicki Lignitz (telephone: 785.296.3225, email: <u>vicki.lignitz@ks.gov</u>) at the Kansas Department of Revenue, Division of Property Valuation, Abstract Section.