

House Taxation Committee – Adam Smith, Chair

HCR5025 – Oppose

Esteemed Committee Members:

I have been serving in local government for over 35 years. My goal has always been to serve the public to the best of my ability in the role of County Appraiser. I am dedicated to providing assistance to property owners and educating them on the processes related to property tax. I strive to meet or exceed both the procedural and statistical requirements of Kansas law. I believe my experience brings a wealth of knowledge to the property valuation and taxation process in Kansas. I am providing written testimony only and my conclusion is:

- Kansas has been touted for having one of the best property tax systems in the country. Annual market value is the fairest way to assess property taxes.
- This bill does not provide property tax relief and conflicts with the “uniform and equal basis of valuation and rate of taxation” clause of the Kansas Constitution.
- This bill does not ensure the fair distribution of the local tax burden among property owners. Annual market values ensure that the equity distribution balance is maintained.
- This bill would affect multiple processes in multiple county offices left to manage costly implementation requiring additional staff time and resources and software enhancements, again, increasing costs at the local level.
- This bill will complicate the assignment of annual values. It will be extremely difficult to determine when and how exceptions should be applied in the value calculations.
- This bill does not provide property tax relief. This bill is regressive and only increases the disparity between different classes of property.
- This bill will not provide property tax relief. KSA 79-2988, the revenue neutral bill passed in recent years, is an improved way for property owners to hold their local elected officials accountable in their budgeting process, thus the direct impact to their property tax bills.

Thank you for your consideration.

Lori L. Reedy, Cowley County Appraiser