

Senate Bill 196 Proponent; Local advalorem tax reduction (LAVTR) appropriations

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“The government closest to the people serves the people best.” Thomas Jefferson

LAVTR's 50 year history and its 2002 appropriation shift from local property tax reduction to use by the state government of Kansas to bridge state level financial challenges at time is known and important to local government officials and local taxpayers. Revenue neutral hearings served as catalysts to review and examine governmental taxation history and law. To review processes especially collaboration that government services.

To celebrate a multibillion state reserve funded significantly (2 billion +) by LAVTR and formulate arguments that local property taxes are somehow a result of mismanagement at the county and city level is simply not true or is misconstrued here in Topeka. Costs for covid, construction, building supplies, fuel, ambulances, heavy equipment, tech security, all insurance and labor costs have all been impacted all governments in recent years.

To that point and for visual clarity, our county financial officer prepared for our citizens a visual, actual percentage share of our local property tax dollar for entities that receive their budget share from Pottawatomie county 2023 property tax assessments. County, cities, school, agencies, special appropriations funded by local property taxes. That graphic is provided to each of you. Hand outs available too. (show briefly to discuss)

Counties are basically the “Service hands” of state government. Counties are designated “Service Providers” for fire departments, ambulances, county . Roads, bridges, landfill, Courts and jails, drivers licenses, mental and physical health, medical facilities, public records, appraisal, tax collection, and public transportation and also counties collect taxes for operation of library systems, senior programs, extension, local & regional economic development and disability services.

(An exhausting but NOT an exhaustive list.) All local governments have challenges and appropriate to meet those needs.

Moving forward, the best property tax reduction of the LAVTR funds is to follow the intent of the law. ..collaborate with local elected officials who are responsible for direct and diverse statutory obligations (over varying defined service regions) to deliver safety and security services to our citizens. Following future planning at the local level, use will reduce local property taxes and address specific needs in each local jurisdiction.

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- Thank you for the opportunity to present the county need of LAVTR property tax appropriations. ..return as in the law will provide essential and needed property tax reduction.