



Chairperson Tyson and Members of the Committee,

We appreciate this opportunity to submit testimony in opposition to SB 332, which would transfer \$50 million of state taxpayer money each year to county treasurers for homeowner rebates.

Many cities and counties have imposed property tax increases that greatly exceed the changes in inflation and population over the years. Between 1997 and 2022, the average increase for local government entities other than education was 219%; that is 2.5 times higher than the combination of inflation (74%) and population change (12%).

The counties with the 20 highest property tax increases are shown in the adjacent table.

Cities and counties can provide local property tax dollars rebates by operating more efficiently and managing their cash reserves better.

Giving them state taxpayers' money for rebates enables unnecessary local taxation and lets local officials take credit.

We take no position on the other aspects of SB 332, but the LAVTR transfer is sufficiently objectionable to prompt our opposition to the bill.

Thank you for this opportunity to provide testimony for your consideration.

Local Gov't. Property Tax Increases 1997-2022				
	Tax	Inflation	Pop.	Tax Ratio
Douglas	428%	74%	26%	4.3
Osage	381%	74%	-8%	5.8
Allen	343%	74%	-13%	5.6
Riley	328%	74%	10%	3.9
Dickinson	326%	74%	-7%	4.9
Johnson	318%	74%	48%	2.6
Butler	309%	74%	12%	3.6
Cheyenne	308%	74%	-19%	5.7
Mitchell	307%	74%	-18%	5.5
Leavenworth	298%	74%	17%	3.3
Marion	292%	74%	-13%	4.8
Doniphan	291%	74%	-5%	4.2
Scott	290%	74%	0%	3.9
Miami	288%	74%	33%	2.7
Gove	283%	74%	-12%	4.6
Jackson	280%	74%	11%	3.3
Wallace	280%	74%	-18%	5.0
Clay	271%	74%	-12%	4.4
Logan	270%	74%	-11%	4.3
Morris	264%	74%	-14%	4.4
State Average	219%	74%	12%	2.5

Source: Kansas Dept. of Revenue, Census, Bureau of Labor Statistics. Tax increase is for all local government entities except education.