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**Date: March 4, 2025**  
**To: Chair Smith and the House Committee on Taxation**  
**From: City of Overland Park**  
**Re: HB 2396 – Opposition Testimony (Written)**

Thank you for allowing the City of Overland Park to submit testimony in opposition to HB 2396. We appreciate several of the concepts within this bill and the proponent's efforts at drafting legislation that takes into consideration the needs of cities to fund essential public services. However, the City believes several important changes need to be made to the current version of HB 2396:

- Protest Petition Should Not Trigger an Automatic Lid. This current legislation would allow 10% of a jurisdiction's voters to impose a property tax lid even if the other 90% of residents wanted funding above the lid to pay for public services. Any protest petition should simply trigger a supermajority voting requirement of the Governing Body rather than allow a small majority of residents to limit the funds available to pay for municipal services.
- Property Tax Lid Should Have Additional Exclusions. The current legislation only excludes a CPI adjustment and new construction / improvements from the cap on property tax growth. The property tax cap should also exclude tax increases resulting from: 1) real property located within added jurisdictional territory; 2) real property which has changed in use; and 3) expiration of any property tax abatement, tax increment financing district, rural housing incentive district, neighborhood revitalization area, or any other similar property tax rebate or redirection program.
- Property Tax Lid Should Apply to All Taxing Jurisdictions. The City of Overland Park, which has the lowest mill levy of any city of the first class and any city in Johnson County, is responsible for less than 17% of our resident's total property tax bill. The State and school districts are responsible for over 50%. It is not fair to subject the City to a potential tax lid but exclude public agencies that are responsible for a significantly higher portion of our resident's property taxes.

Although we oppose the provisions of the bill referenced above, we support the creation of the ASTRA Fund and the proposal to void the property tax lid if the ASTRA Fund is not funded by the state. We also support the elimination of the revenue neutral rate law. Again, we appreciate the proponents' inclusion of these positive measures.

Thank you for allowing the City to submit testimony in opposition to HB 2396. We respectfully request that the Committee not advance this legislation to the full House as currently drafted.