



KANSAS
ASSOCIATION OF
COUNTIES

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Senate Assessment and Taxation Committee
March 6, 2025
SB 280

Kansas Association of Counties
Opponent Testimony

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer opponent testimony on SB 280, which would require an election for any taxing entity that exceeded the rate of inflation for a property tax increase.

KAC supports the need to give property tax relief to Kansans. SB 280, however, is not a practical solution to this problem.

First and foremost, the timing of any election as would be required under SB 280 would be difficult given other timelines required by statute. A revenue neutral hearing cannot be held until August 20. Budgets must be submitted no later than October 1. This means any election would have to take place between those two dates. Under KSA 10-120, such an election requires at least 21 days notice, making timelines to hold an election very tight. Additionally, there is extra cost associated with holding such an election, which works counter to the goal of reducing property taxes.

This election is also in addition to the provisions for the revenue neutral rate. This adds an additional layer of confusion for taxpayers, as well as additional administrative steps for local officials.

This could also have a large impact for county election officials, who may have to put together multiple elections in a short period of time depending on when notices for elections are made, when revenue neutral rate hearings take place, and which local entities are exceeding their budget. All of this would be taking place between a primary and general election cycle, which could impact turnout and lead to even more voter confusion.

For these reasons, KAC opposes SB 280 and would ask the committee not to advance this legislation. Thank you for the opportunity to share this perspective on this legislation.

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