



Oral proponent testimony
On HB 2396, protest petitions for tax levies; ASTRA fund; revenue neutral rate hearings
In
Senate Assessment and Taxation
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Mr. Chair and Members of the Committee,

KASB appears today in support of HB 2396. As always, our testimony is directed by our member-adopted legislative policy which states:

Improvements to the K-12 Budget Approval Process

- *Because school boards are legally required to publish their budget documents, property tax rates and budget hearing notices in local media, the legislature should exempt school districts from the “revenue neutral rate” hearing law which has caused needless confusion and discontent and will cause districts to incur future costs to mail notices to taxpayers.*

We appreciate that transparency was the goal of the revenue neutral rate statute enacted in 2021. Unfortunately, in the case of school districts, the statute has caused needless, sometimes significant confusion for taxpayers. Providing the notice of the revenue-neutral rate for the 20-mill statewide levy for schools creates the false impression that school boards can make changes to that part of the local levy. In any year that local property valuations increase, the revenue neutral rate will always be exceeded in the case of the 20 mill levy. Because boards cannot change that levy, the revenue-neutral law places both school boards and taxpayers at a disadvantage in discussing local tax policy.

Additionally, the revenue neutral law duplicates existing statute that requires school boards to publish their budget documents and property tax rates and hold annual budget hearings which include public comment. As a result, since 2021 boards typically hold two budget hearings on the same budget during the same board meeting; one for the required revenue neutral rate notice and one for the overall budget. This is needlessly duplicative and is not required of any other local unit of government.

Thank you.