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February 20, 2020

To: House Committee on Taxation

From: Shilo Heger, Riley County Treasurer

RE: House Bill 2607

Dear Chairman Johnson and Committee:

I am writing you today to oppose House Bill 2607. I am opposing this bill for a couple of reasons. First of all, this bill gives the county commissioners the authority to adopt a payment plan for taxpayers to pay their taxes in installments. The county treasurer has statutory authority for collecting taxes. The county treasurer is also best equipped to know the procedure that will work best for the collection of taxes. Therefore the authority to establish a payment plan should remain solely with the county treasurer.

Secondly, I feel this legislation is unnecessary because many counties already offer payment plans to assist taxpayers in paying their taxes. In Riley County we offer an escrow program for all taxes, current and delinquent. We have 250 customers that use our service. We allow customers to make coupon payments either in person or by mail. We also offer a service where we pull the payment from the customer's bank account on the 10th over every month. If the payment is for current taxes we hold the payment in an escrow account until the taxes become due. If the payment is for delinquent taxes we apply the payment as a partial payment. This has worked very well for our customers for many years.

I am not against the concept of allowing installment payments to taxpayers. In fact anything we can do to alleviate the burden on the taxpayer is helpful. I just feel it is important to leave the authority for establishing these plans with the county treasurer. It should not be a decision made by the county commissioners. The county commissioners do not know the tax collection process and what it would take to implement such a plan. I hope you will take these things under advisement as you are making your decisions on this bill.