Office of the County Clerk

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March 12, 2020

Honorable Kansas State Representative Steven Johnson Chairman, House Committee on Taxation and Distinguished Members of the Committee

Re: Senate Bill 294, Establishing Property Taxation Notice and Public Hearing Requirements

Chairman Johnson and Distinguished Committee Members,

As a Board Member of the Kansas Association of Counties representing the Kansas County Clerks and Election Officials Association, I thank you for your time in allowing me to testify on this bill. Senate Bill 294 contains a lot of requirements and notifications that have the potential to be a considerable burden and cost to local government. These notification requirements will be triggered if the amount of property taxes levied by an entity increases by only a few dollars. Local government already notifies taxpayers of their local budget hearings and uses a very transparent process.

This bill does not have any allowances for increases in taxes due to growth and new construction or due to increases in the costs of services provided. Cities and counties that are growing need to be able to pay for services to areas of new construction or to pay for increased costs of materials needed for those services. Allowances for increased valuation due to new construction and for increases in the government CPI should be considered. If the governing body of a taxing entity decides that they must exceed the "revenue neutral rate", the cost of mailing notices to all taxpayers will only increase the burden on taxpayers by several thousand dollars. This burden falls on the office of the county clerk, potentially at a time when they are very close to the completion of a primary election. At the end of July our office is already working overtime and it would be a tremendous additional burden to start working on taxpayer notices in the middle of the final week of an election.

The Kansas County Clerks and Election Officials work hard to make sure that we follow the law and that we are good stewards of taxpayer dollars. I oppose this bill because it places additional costly burdens on local government and is very inflexible. We ask that you carefully consider these factors in making your decision on this matter. Thank you for allowing me to testify and for allowing me to share some of the reasons that our association does not support this change.

Sincerely,

Wind P. M.k.

Donald P. Pyle Crawford County Certified Clerk and Election Officer countyclerk@ckt.net