

## Testimony in Support of HB 2033

February 20, 2019

Committee on Assessment and Taxation

Rm. 548-S

Submitted by:

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Honorable Senators:

Thank you for allowing this time to consider my comments in favor Support of HB 2033.

My name is Roger Edgar. I am an Executive Vice President with George K. Baum & Company. For the last 36 years I have been involved in public finance projects throughout Kansas. During that time I have worked on many different county sales tax projects which were authorized pursuant to KSA 12-187.

My first comment is to provide some impressions.

Finney County and Garden City are well run municipal corporations. Both have dealt with the pressures of growth and change efficiently and proactively. Both are professionally managed. Elected officials and key staff in both organizations adhere to the highest standards of trust and credibility with the community they serve. It's also notable that they have a good working relationship with each other.

Both the City and the County have been clearly committed on this (and every other activity I have witnessed) to strict adherence to statutory and regulatory requirements and to full public participation, disclosure and transparency. These are well run organizations working in cooperation with one another to accomplish important projects at the lowest cost.

The first meeting I attended on the Finney County sales tax was in early 2018. It was my understanding at that time that the City and County both needed funding for important projects and both had considered special sales tax as the best method to finance those projects. Rather than competing with one another, they cooperated. Their cooperation produced a better result which the public supported.

Interlocal cooperation between two or more units of government takes many forms but doesn't happen very often when elections are required. Cities and Counties look to different sections of Kansas statutes

for spending authority. Such things as tax limits, debt ceilings and election requirements are different for cities and counties and are covered by different sections of State law, so working with both on a single project can get complicated. In this instance it was refreshing to see the County and City had worked through these issues and developed a list of important public safety, quality of life and road improvement projects which the public wanted and supported.

The County put all the appropriate checks and balances in place. While being human is not an excuse sometimes we need to remember that we are human and mistakes can happen. They have happened with this exact statute and others in the past and I suspect they will again.

KSA 12-187 is an important statute because the sales tax it authorizes sunsets. It's not permanent. More than 30 counties have asked the legislature for permission to use KSA 12-187 in the past. I am not aware of any county having ever been denied for any reason. In more than one of those elections very similar errors occurred for no other reason than that people are human and things don't always work perfectly. In each of those cases the County involved had to come to Topeka to work things out.

Finney County and Garden City developed a solid community improvement plan which was designed to be paid from a special sales tax which would sunset once project costs were covered. The plan was presented to and approved by voters who want the improvements.

I am urging the committee to look favorably on Finney County's request just as the legislature has done for so many other counties in the past.