Office of the County Clerk

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February 3, 2020

Honorable Kansas State Senator Caryn Tyson Chairman, Senate Committee on Assessment and Taxation and Distinguished Members of the Committee

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

Chairman Tyson 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. This is all in addition to the requirements of the Tax Lid that was placed on cities and counties a few years ago, which we are still learning to deal with.

If the governing body of a taxing entity decides that they need to exceed the certified tax rate, the cost of mailing notices to all taxpayers will only increase the burden on taxpayers, sometimes by several thousand dollars. This burden falls on the office of the county clerk, potentially at a time that 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. This would increase the chance of errors in both of these processes.

The tax lid has done a good job of limiting taxing increases by cities and counties. Perhaps the election requirement of the tax lid law should be replaced with the notice and public hearing requirements of this bill. This bill does not allow for any increases in services due to new construction or increases in population or for any exemptions for increases in certain expenditures.

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 the reasons that our association does not support this change.

Sincerely,

Donald P. Pyle

Crawford County Clerk and Election Officer

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