



Unified School District 232



De Soto – Shawnee – Lenexa – Olathe
www.usd232.org

Frank Harwood Ed. D
Superintendent of Schools

March 7, 2022

House Committee on Taxation
Support HB 2724

Chair Smith and members of the committee:

Thank you very much for the opportunity to provide testimony today. I am here to stand in support of HB 2724.

I did testify last year against portions of SB 13. As you know, SB13 was intended to address a tax lid issue for cities and counties. I believe the purpose of this legislation is to ensure that taxpayers are made aware of the implications of local government levies. Although I still believe that school districts have been transparent in how they have levied local taxes, with the changes to some of the required dates, SB 13 has not been as difficult to implement as first thought.

My support of HB 2724 is consistent with a suggestion that was made last year. Removing the levy of 20 mills, which is required by K.S.A. 72-5142, will eliminate some confusion for school districts and patrons. The USD 232 Board of Education levies six different mill levies. As a governing board, it has the authority to set five of these levies. The board is required by law to issue the 20 mills. For any district that has an increasing valuation, the levy of 20 mills will never be revenue neutral. The required levy of 20 mills has an additional layer of complexity due to the exemption of the first \$20,000 of residential property. This exemption creates an assessed valuation for the 20 mills that is different from the assessed valuation used for the other five levies.

I would like to note that my comments are not in opposition to the 20 mill levy. The statewide property tax is an important part of funding the overall school finance system. However, if SB 13 was intended to keep local taxpayers informed about local government levies, the 20 mill levy should be excluded as is it not controlled at the local level.

Again, thank you for allowing me to provide testimony in support HB 2724.

Sincerely

Frank Harwood
Superintendent
USD 232 – De Soto