



# Testimony

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## Senate Assessment and Tax Committee

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### Senate Bill 542

The Kansas County Commissioners Association is made up of hundreds of elected local officials who representing the people live in 105 Kansas counties. As such, we are partners with the Kansas Legislature in providing the services Kansas residents expect and want.

The KCCA opposes SB 542 because it calls for cumbersome, potentially costly and unneeded changes to the process established by SB 13 last year.

First, most if not all Commission votes are already roll call votes. Those votes are taken in public meetings, many broadcast on TV or the internet, and are recorded as part of the meeting minutes which are readily available. Publishing them on a state website is extra work and expense. City Council and County Commission meetings are far more accessible and easier to participate in than most legislative committee hearings.

Second, allowing any taxpayer anywhere to file a complaint with the Board of Tax Appeals will potentially clog the system with all kinds of cases that may or may not be valid. BOTTA is already years behind in resolving property tax appeals cases. How effective will it be if a taxpayer, who may not even be a resident of the county they are complaining about, files a complaint about the 2023 county budget and it isn't ruled on until 2026 or 2027?

There are two changes which would make the current process more workable for local elected officials and taxpayers.

1) Changing the revenue neutral tax rate to revenue neutral amount would be easier to calculate and be more understandable for taxpayers. If the budget was \$5-million last year and its \$6-million this year, taxpayers will know the budget grew by \$1-million and the vote to exceed the previous year would be explained in the vote.

2) Tax rates and mill levies are sometimes difficult to calculate and unexpected circumstances can change the tax rate after it's adopted. Or maybe it was just a mistake if one-tenth of a mill. Allowing a "curing" period to correct such situations would be helpful.

SB 542 shows a mistrust of local elected officials and assumes they aren't doing what is in the best interest of their communities. That's disappointing because the Legislature should be partners with local government, not adversaries.

And I again need to point out, when property values go up, the State collects revenue windfalls from its 21.5 mills and the Legislature never holds a public vote to exceed that rate or even make public how much extra money was collected.

The KCCA urges you to reject SB 542.