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SB 542 – NEUTRAL – WRITTEN ONLY TESTIMONY OF KAREN MADISON

March 9, 2022

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

Re: Senate Bill 542, relating to revenue neutral rate – Neutral Testimony

Chair Tyson and Distinguished Committee Members,

My name is Karen Madison, Cowley County Clerk and Chair of the Legislative Committee of the Kansas County Clerks and Elections Officials Association (KCCEOA). The KCCEOA is a statewide organization with 109 members including 103 publicly elected county clerks, two charter appointed county clerks and four election commissioners. Our duties are significant under statute and include certifying tax rates and taxes to the County Treasurer.

I am submitting this testimony on behalf of the KCCEOA membership. The law, in its original form did not specifically give Clerks the authority to reduce the levy if the taxing entity did not follow procedures; SB 542 gives Clerks that authority. We would ask for an amendment to change the revenue neutral rate to a revenue neutral dollar amount. If the amount of tax dollars requested by the tax entity remains the same and values increase, the tax levy will decrease producing the intended result of the bill. This change will allow for a more reliable calculation and a clearer explanation to taxpayers. Also, in its current form, SB 542 proposes creating an additional item on the notice. At this late date, the additional item may cause some counties to incur additional costs from their software vendor and it is unknown whether the change could be updated (programming, testing and deployment prior to due dates). Respectfully, we request the committee consider adjusting the implementation date for the notices on page 2 line 32 to read *commencing after December 31, 2022*. Our association asks legislators to remember our concerns with deadline dates within the bill, specifically with any adjustments that may make it more difficult to certify levies and taxes by November 1st, the date currently in law.

The KCCEOA is neutral on SB 542 as currently presented, but we ask that the committee hear our concerns and act accordingly. I will not be able to attend the hearing, so we are providing written testimony only on this bill.

Sincerely,

Karen Madison
Cowley County Clerk & Election Officer – KCCEOA Legislative Committee Chair