

John Brennan
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The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
300 SW 10th Avenue, Room 548-S
Topeka, Kansas 66612

Dear Senator Tyson:

Subject: John Brennan Testimony in Support of SB 8 by Senator Steffen

The following Testimony is respectfully submitted to your committee.

My name is John Brennan, a resident of Kansas, living in rural Reno County. Thank you for the opportunity to offer my testimony today in front of this committee in support of SB 8. My understanding of the purpose of this bill is to reduce the percentage of penalty on Kansas Taxpayers when they do not report/affirm the personal property they own in a timely manner to their county appraiser's office. The current penalty can reach up to 50% of the actual tax owed on personal property. This bill would reduce that maximum penalty to 12.5%.

The process to meet the requirements of the county appraiser's office is as follows: A personal property tax worksheet is sent out to Kansas residents to declare personal property. This will list what the county has on record as you owning. This is your opportunity to correct the record or affirm what is listed on the form which is due back in the office by March 15 of any given year. You will then receive a personal property notice of value from the appraiser's office. Later in the year you will receive the personal property tax statement showing the amount you owe. My experience with this process is normally not problematic with the exception of two years. One year I failed to return the worksheet because I did not understand the importance of sending it back and frankly put it in a file and forgot about it. The tax due on these trailers was approximately \$1,000.00. With the penalty the total became \$1,500.00. Lesson Learned. At that point I made sure to fill out the form and send it back before the deadline. A few years later, after receiving the tax due it did not show that I sent the form back when in fact I had mailed it in plenty of time. The appraiser's office wanted to collect the additional 50% penalty but after much discussion they reduced it to a 25% penalty. I now hand deliver this form to the appraiser's office each year and have them stamp as received and make me a copy.

This penalty is excessive and unreasonable and places an undue burden on Kansas Taxpayers. The vast majority of Kansans are law abiding, don't mind paying their taxes and are trying to make their lives better for themselves and their families. A penalty is appropriate for being late and to motivate the return of the form but the current percentage is punitive and I ask that you affirm lowering the percentage as proposed by Senator Steffen. Thank you for this opportunity.

Sincerely,
John Brennan