

**To:** Senate Committee on Assessment and Taxation  
**From:** Spencer Duncan, Government Affairs Director  
**Date:** March 20, 2023  
**RE:** HB 2002 – Continuing Reimbursement Fund for Taxpayer Notification  
*In Support – Written Testimony*

Thank you to the Chair and the Committee for the opportunity to provide this testimony.

The League of Kansas Municipalities supports transparency in the taxpayer notification process, as it benefits all citizens. It helps everyone better understand how tax dollars are spent and be more aware of actions taken by local governments.

The League asks you to support HB 2002 as it ensures County Clerks have the funds they need to continue to properly notify citizens of the revenue neutral rate process and follow through with intentions outlined by Legislative changes to statewide tax law the past few years.

As cities and counties continue to work through this relatively new procedure and ensure citizens are properly notified, continuing this fund is an essential tool for County Clerks and benefits all cities in Kansas.

The League supports current law and its transparency. However, we remind The Legislature that this specific notification part of the process is an unfunded mandate passed down to Counties. Keep in mind the economic impact this part of the process has on all municipalities, particularly smaller counties, and assist by continuing to fund this mandate. The fiscal note makes it clear the economic impact to the state is minimal and this will have no impact on property tax rates. The benefit to citizens outweighs any minimal state expense.

Cities and Counties continue to work through the revenue neutral rate law to improve the tax process for all Kansans, and HB 2002 provides needed assistance to this procedure. More importantly, HB 2002 is important to citizens to ensure the process is accessible as possible.

Thank you for your time and consideration of these issues. I am always available to provide additional information and answer any questions you have.



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