

HB 2002 Neutral Testimony - written only
Reimburse costs of RNR mailings
Senate Assessment & Taxation Committee
Dave Trabert - CEO
March 20, 2023



Madam Chair and Members of the Committee,

We appreciate this opportunity to submit neutral testimony on HB 2002.

Cities and counties that hand out taxpayer money as subsidies in the name of economic development and school districts and other entities holding large cash reserves should not be asking state taxpayers to cover the relatively small cost of mailing revenue-neutral notices to taxpayers.

But if you decide to provide reimbursement in future years, entities that do not comply with the revenue-neutral statutory requirements should not be eligible. Additionally, entities in counties in which the County Clerk does not submit its tax levy sheet to the Department of Revenue by November 30 should not be eligible for reimbursement.

It's unfortunate that such provisions must be put in statute, but past practice makes it necessary. As of March 16, the Director of Accounts and Reports has not been able to publish tax levy sheets for several counties.

County clerks are required to submit final levy sheets to the Department of Revenue by November 30 of each year, but many counties were delinquent in 2022. As noted in the attached response to our Open Records request, only 69 of the state's 105 counties submitted their report by November 30.

There is also at least one taxing authority that last year did not comply with the revenue neutral statutory requirements. The Kansas Board of Tax Appeals on Thursday, Dec. 22, 2022, ruled that Unified School District 348 Baldwin City violated the state's "truth in taxation law" and ordered the district to either refund any excess revenue or reduce the district's mill levy to a revenue-neutral rate.¹

We urge the Committee to amend HB 2002 to make reimbursement subject to the provisions set forth herein if it chooses to recommend the bill for passage.

Thank you for your consideration.

¹ <https://sentinelksmo.org/board-of-tax-appeals-hands-truth-in-taxation-victory-to-kji-baldwin-city-taxpayers/>

Division of Property Valuation
300 SW 29th Street
PO Box 3506
Topeka KS 66601-3506
Mark A. Burghart, Secretary



Phone: 785-296-2365
Fax: 785-296-2320
www.ksrevenue.gov
Laura Kelly, Governor

MEMORANDUM

TO: David Trabert
FROM: Veronica Dean, Division of Property Valuation
DATE: November 30, 2022
SUBJECT: Levy Sheets

I have received 69 levy sheets which are enclosed. If you have any questions, please call me at 785.296.2936.

The following county levy sheets are included:

001	Allen
002	Anderson
004	Barber
005	Barton
007	Brown
008	Butler
009	Chase
011	Cherokee
013	Clark
014	Clay
015	Cloud
016	Coffey
017	Comanche
018	Cowley
019	Crawford
020	Decatur
021	Dickinson
022	Doniphan
025	Elk
026	Ellis
027	Ellsworth
030	Franklin
031	Geary

033	Graham
034	Grant
036	Greeley
038	Hamilton
040	Harvey
041	Haskell
042	Hodgeman
044	Jefferson
045	Jewell
049	Kiowa
050	Labette
051	Lane
052	Leavenworth
056	Lyon
057	Marion
058	Marshall
060	Meade
061	Miami
062	Mitchell
063	Montgomery
064	Morris
067	Neosho
069	Norton

071	Osborne
072	Ottawa
073	Pawnee
075	Pottawatomie
076	Pratt
078	Reno
079	Republic
080	Rice
081	Riley
083	Rush
084	Russell
085	Saline
088	Seward
089	Shawnee
091	Sherman
092	Smith
094	Stanton
095	Stevens
096	Sumner
098	Trego
099	Wabaunsee
101	Washington
102	Wichita