



KANSAS
ASSOCIATION OF
COUNTIES

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Senate Assessment and Taxation Committee
March 20, 2024
SB 536

Kansas Association of Counties
Neutral Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on SB 536, which would allow local governmental entities that stay at the revenue neutral rate to receive funds from the local ad valorem tax reduction fund.

KAC supports funding for the local ad valorem tax reduction fund (LAVTR) as a means of lowering the local property tax burden. KAC understands that LAVTR is not a silver bullet, but does give local governments a way to utilize property taxes to help offset the local property tax burden.

The revenue neutral rate does not capture things like inflation, new construction, or other growth. Because of that, while remaining revenue neutral would mean a governmental entity would not increase its budget, that does not mean that services remain static. As a result, remaining revenue neutral may have future consequences for those entities and the services provided to property taxpayers.

KAC supports LAVTR funding, and counties continue to seek ways to provide property tax relief to property taxpayers. Thank you for the opportunity to offer this perspective on this legislation.

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