

MINUTES OF THE HOUSE COMMITTEE ON TAXATION..

The meeting was called to order by Chairperson Phill Kline at 9:00 a.m. on March 10, 1998 in Room 519-S of the Capitol.

All members were present except: Rep. Bob Krehbiel
Rep. Terry Presta

Committee staff present: Chris Courtwright, Legislative Research Department
Tom Severn, Legislative Research Department
Don Hayward, Revisor of Statutes
Shirley Sicilian, Department of Revenue
Ann McMorris, Committee Secretary

Conferees appearing before the committee:
Rep. John Ballou
Karl Peterjohn, Kansas Taxpayers Network
Don Cashatt, Baldwin
Larry Kipp, Douglas County Property Owner
Ed Jaskinia, Association of Landlords of Kansas
Robert Rodewald, Eudora

Others attending: See attached list

Chair continued hearing on:

HCR 5039 - Constitutional amendment allowing legislature to limit increases in appraised valuations of real estate

Proponents:

Rep. John Ballou (Attachment 1)
Karl Peterjohn, Kansas Taxpayers Network (Attachment 2)

Many questions and comments on subjective and objective valuing of property.

Don Cashatt, Baldwin (Attachment 3)

Mr. Cashatt favored the resolution with modifications. He focused on one aspect of property taxes, limiting property valuation increases or decreases to some index, such as CPI.

Larry Kipp, Douglas County Property Owner (Attachment 4)

He noted that the CAMA program used by Department of Revenue for appraisals cannot be examined as it is exempt from the Open Records Act. He favored a fair market value standard for appraising residential property.

Ed Jaskinia, Association of Landlords of Kansas (Attachment 5)

He favored 2 1/2% appraisal rate with cap of 5%

Robert Rodewald, Eudora

He reported his land value has increased 76% since last year. He currently has a case in the courts. He felt the taxpayers were not getting a fair hearing through BOTA or the judicial system on property appraisals.

Due to lack of time, Chair announced hearing on **HCR 5039** would be continued at next meeting scheduled on March 11.

Supplemental testimony from the City of Overland Park regarding **SB 493** was submitted to the committee by Robert J. Watson, City Attorney. (Attachment 6)

The next meeting is scheduled for March 11, 1998.

Adjournment.

Attachments - 6

JOHN BALLOU
REPRESENTATIVE, FORTY-THIRD DISTRICT
HOME ADDRESS: 19180 SOUTH WAVERLY
GARDNER, KANSAS 66030
(913) 856-6355

STATE OF KANSAS



TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENT
VICE-CHAIR: AGRICULTURE
MEMBER: EDUCATION
FEDERAL AND STATE AFFAIRS
ADMINISTRATIVE RULES
AND REGULATIONS

OFFICE ADDRESS: STATE CAPITOL, SUITE 427-S
TOPEKA, KANSAS 66612-1504
(913) 296-7671

March 9, 1998

To The Honorable Chairman and Committee Members:

Thank you for allowing me to speak in favor of HCR 5059.

Because of the rapid increases in property evaluation around the State, I believe we should set a cap of 3% (three per cent) a year maximum that the accrued evaluation of any property can go up.

I have talked to many of my constituents and they are having a harder time paying their property taxes. Many of them are telling me that they now pay more in property tax a year than they paid in house payments 30 (thirty) years ago.

Most people will tell you they did not realize that when they voted for the constitutional amendment to reappraise their homes at least once every 4 (four) years, that their property taxes would also be increasing so rapidly.

This is not a new idea. Let's join the at least 6 (six) other states which have already set a maximum of an increase of accrued evaluation.

As I said before, I believe 3% (three per cent) would be reasonable and responsible. Then let the voters of Kansas decide and I will stand for questions.

Thank you,

A handwritten signature in cursive script that reads "John Ballou". The signature is written in dark ink and is positioned above the printed name.

The Honorable Representative,
John Ballou


House Taxation
3-10-98
Attachment 1-1

TO WHOM IT MAY CONCERN:

I, Roy Clevenger a tax paying citizen, 84 years old have just been presented with a property Valulation jump of \$9,500 on our house that was purchased, 20 years old, off the market in 1956 for \$9,500. From the 1956 purchase and that market value over the years with an attached two car garage added nine years ago to jump from \$9,500 to \$49,400 value seems pretty far fetched especially with old town falling due to the migration to the surburbs. Very few new buildings except office, business and government in old town and houses going up all around Wichita like weeds in the garden, I simply do not see houses in old town selling very fast.

A house, I know of, at 1503 W. Paynee across Elizabeth from Westway Shopping Center and major postal station build in 1960's, 3 bedroom, full basement, one car attached, large corner lot valued by realator at \$55,000 compared to this house at 150 S. St. Clair, two bedroom, built in 1930's, one half lot, partial basement, limited closet space, and two car attached garage to be county appraised at \$49,400 and the Pawnee 1997 appraisal per Wichita Eagle at \$42,000 is patently ridiculous.

We all know in spite of professional appraisals and everything, absolutely nothing has a value unless someone wants it. I have not found a line at my door much less with cash in hand. Our appraisal (for tax purposes) of \$39,900 in 1997 seems still plenty high and a more true reflection of relativity. We have a 3 bedroom next door, much newer than this, full basement, one car attached on one half lot , per Eagle, valued at \$49,500. To protest I'm sure we all feel we are entering a poker game and the deck is stacked.


Roy Clevenger
150 S. St. Clair St.
Wichita, Ks. 67213

3-9-98

FROM: WILFRED (WILLIE) FORTIER
1652 NORTHWEST PKWY
WICHITA, KS 67212
PHONE: (316) 722-8278

TO: KANSAS TAXPAYERS NETWORK
1081 S. GLENDALE
WICHITA, KS 67218

SUBJ: ASSESSED VALUATIONS ON REAL PROPERTY; INCREASES IN

REF: YOUR PROPERTY TAXES, MARCH 1995, PUBLISHED BY THE WICHITA EAGLE

1. I HAVE LOOKED AT ALL 1995 ASSESSMENTS ON PROPERTY IN THE AREA BOUNDED BY RIDGE RD, 13TH, GLENHURST AND SUNCREST.
2. OF THE 323 PROPERTIES LISTED; 298 HAD THEIR ASSESSED VALUES INCREASED; 4 STAYED THE SAME AND 21 WERE REDUCED.
3. THE 4 THAT WERE UNCHANGED ARE ALL RENTALS.
4. OF THE 21 THAT WERE REDUCED; 11 ARE RENTALS; 4 ARE OWNER OCCUPIED; 1 IS COMMERCIAL AND 5 COULD NOT BE CATEGORIZED.
5. IT APPEARS AS THOUGH THE OWNER OCCUPANT IS BEING HAMMERED UNFAIRLY.

SINCERELY,

Willie Fortier

KANSAS TAXPAYERS NETWORK

P.O. Box 20050
Wichita, KS 67208
5 March 1998

316-684-0082
FAX 316-684-7527

Testimony to the House Taxation Committee on HCR 5039

By Karl Peterjohn, Exec. Dir.

The Kansas Taxpayers Network (KTN) continues to receive calls from unhappy taxpayers who are receiving increased appraisals on existing property. Most of these calls involves residential property as the March notices arrive. KTN is testifying in support of this resolution.

HCR 5039 would clearly define the ability of the legislature to provide some limit on the appraisal tax hikes which are a regular March phenomenon in Kansas. Personally, I have been hit with three appraisal increases in the last four years. Fortunately, my personal increases have never been above 12 percent in any single year but I have heard from many distressed taxpayers about much larger percentage increases and many taxpayers who are being hit with annual property tax hikes. If you doubt this, I would urge you to hear from taxpayers like Paul Richter of Harvey County who ended up in district court fighting the second annual reappraisal of his home in both 1996 and 1997. Richter won both in front of BOTA and in front of the court while incurring a substantial cost in time and expense.

Last year the statewide average increase in appraised value soared eight percent. This reduced the state's millage reduction by approximately 12 percent. Some of this appraisal increase is new construction going on the tax rolls and this is the positive side of economic growth. This is proper and appropriate. However, a substantial percentage of the increase in taxable appraised value was on existing properties which occurred despite having no changes or improvements being made on these properties. In some Kansas counties the appraised values rose over 20 percent in 1997!

In many states, like California, it is not possible to raise appraisals on existing homes. In over a dozen states there are percentage limitations on property tax increases on existing property. That is not the case here. In Kansas reappraisals have become the easiest way to increase property taxes. No elected official, local or state, ever has to vote to raise property taxes this way.

This is why the property tax remains the most unpopular tax in Kansas. This is why taxes are the top issue confronting elected officials at the state capitol despite the property tax cuts enacted last year and the tax cuts approved by this committee this year. That is why KTN has requested legislation which would automatically rollback mileage to offset these appraisal increases in a revenue neutral manner.

Until the rising appraisal issue is successfully addressed and limits placed on this form of tax increase, the property tax problem is not going to disappear. HCR 5039 is not a complete solution since it only provides a clear opening for the legislature to have authority in this area. This resolution is being careful in first establishing the constitutional grounds for future legislation. A companion bill should be enacted which would go into effect automatically once this amendment is approved by voters. KTN would want to examine closely the eventual implementing legislation which would be enacted after this resolution is approved by the legislature and eventually the voters. HCR 5039 is a "must pass" piece of legislation which should be quickly passed by the legislature and I am confident will receive overwhelming voter support in 1998.

House Taxation
3-10-98
Attachment 2-1

Testimony on HCR 5039
Taxation Committee
by
Don Cashatt
March 5, 1998

My name is Don Cashatt. I live at 1783 N. 250 Rd., Baldwin, Ks. I am co-chairman of the Douglas County Property Owners Association. I wish to thank you Mr. Chairman and members of the Tax Committee for hearing my statements.

I am testifying today in favor of HCR 5039, sponsored by Rep. Ralph Tanner.

In February of 1994 the valuation on my residence was raised from \$72,500. to \$201,130. An increase of 177%.

This was the beginning of a property tax battle which involved the Douglas County Appraiser, a State Appeals Officer, the Douglas County Commission, both the Douglas County District Court and the Kansas Court of Appeals, and many hours of my time and energy. After 2 1/2 years, two lawyers, and some \$4,000. of legal expenses, the County Appraiser won and I sold my house (which had been my home for 30 years) and left Lawrence.

This brief summary well states the need for some type of state legislation which will place limits and controls on the yearly increase of property valuations.

I would prefer a resolution which would limit property valuation increases or decreases to some index, such as the CPI. A standard that citizens could depend on and plan for. Several states have already passed legislation to control valuation growth. Now it is time something was done in Kansas to provide property tax relief.

In lieu of some index, I testify today in favor of HCR 5039. We need to change the current system which brings about the yearly ritual of receiving a valuation notice based upon a computer program which has been exempt from the Open Records Act.

Thank you for hearing my statements.

**Statement to the House Committee on Taxation on adoption of
House Concurrent Resolution No. 5039.**

**By Larry Kipp,
Board Member, Douglas County Property Owner's Association, Inc.
1029 North 1750 Wiggins Road,
Lawrence, Kansas 66049**

March 5, 1998

Ladies and Gentlemen of the Committee:

I am Larry Kipp, a resident of rural Douglas County, and I want to thank you for this opportunity to speak to you regarding this important matter of adopting HCR # 5039.

There are many reasons why taxpayers need a stabilized property tax, and I will be unable to address any of these in a comprehensive fashion. I will be able to summarize for you how the unintended consequence of our current appraisal system does real harm to individuals and small businesses, and can alter land uses endorsed by local planning and zoning boards. I will be glad to answer any questions this Committee may have following the conclusion of my remarks.

My greatest concern with the present property tax assessment procedure is that I, as a citizen, cannot examine the process. A major element of the appraisal process includes proprietary software called Computer-Assisted Mass Appraisal, or CAMA, owned by CLT Corporation, a wholly-owned subsidiary of Day & Zimmerman, Inc.

CAMA exists in seven forms in Kansas, one form for the state, and six forms for several larger counties, including Douglas County. Some forms of CAMA use the programming language COBOL; other forms use the programming language RPG 2.0. CAMA is the workhorse of our appraisal process. Some counties, including Douglas County, are able to modify CAMA computer code to fit their situation without State oversight. Mr. Beck, Director of the PVD, has exercised his lawful right to declare **CAMA exempt from the Open Records Act** based on Sec. 28 KSA 1997 Supp 45-221 (16) of Kansas law. Therefore, neither I nor a disinterested 3rd party, that I trust, can examine the computer code to assure myself that the calculations provided by CAMA are correct. Essentially, the CAMA program is a state secret that cannot be examined by taxpayers.

Perhaps more germane to the current discussion is the fact that the present appraisal process creates and maintains a level of economic uncertainty that negatively impacts individuals and small businesses. The current appraisal system unfairly taxes the **unrealized capital gain** of a property - driven by the requirement that property be taxed at its highest and best use. Presently, energetic,

unelected Appraisers, who do not own our land, make the ultimate decision as to the use of our land. Left out of the equation are the rights of property owners' to determine their own use for the property, and the need for local jurisdictions to establish and control local land use. I know of several retired couples that have left Kansas seeking tax stability to match their fixed incomes. I am sure that if a demographic study were done, you would find that the present system causes a disproportionate number of elderly people on fixed incomes to leave our state.

Annual, rapidly rising property taxes also affect our **small businesses** in Lawrence. When a large, national retail organization decides to move to, say, Lawrence, they are buying more than property. To obtain **market presence and market shares** these corporations are willing to purchase property at unrealistically higher prices that ultimately creates artificially higher property taxes for neighboring, often family-run, locally-owned businesses. One-by-one, these smaller business neighbors either move or collapse due to the higher cost of doing business. The effect is like a slow-moving economic seismic event, generating a wave of dislocations as our small businesses either fold or move to the urban fringe.

We pay our taxes in dollars, not mills. Property valuations increasing at 2 or 3 times the rate of inflation, creates **perpetual economic instability** with our small businesses and with our citizens on fixed incomes. More important, it robs these folks of the right to determine the **use** of their property.

We are speaking of property owners seeking to provide a home or to provide an income - the ordinary business of living. People's homes, legally zoned residential, have been taxed out of existence since your unelected appraisers are mandated by you to tax it as if it were commercial. Indeed, under current conditions, a failure to do so may cost him, or her, their job.

As a Democrat, I sometimes chafe at the thought that everywhere in this country big business can gain the sympathy of legislators in the form of tax dollars and supernormal tax abatements - while at the same time our largest employer, the small, family-owned businesses, and our economically weakest citizens, homeowners on fixed incomes, are supernormally taxed to subsidize such legislative largesse.

Previous attempts in Kansas to correct the unintended negative consequences of the current property tax appraisal system have fallen short. It is better to seek revenues where the money is - **income** - rather than to raise revenues by a policy that ultimately promotes the **slow erosion of neighborhoods, thwart local planning policies, and discharge our elderly.**

Adopting this resolution will be a step towards a fairer revenue-raising policy. I urge you to let the people decide if this is good law. Let us choose in November. Please pass House Concurrent Resolution No. 5039.

The Associated Landlords of Kansas

P.O. Box 4221
Topeka, Kansas 66604-0221

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fax 785-238-1894

e-mail: eaetalk@flinthills.com

January 6, 1998

Kansas ~~Senate~~ *House*
State Capitol
Topeka, KS

Dear Senator: *Representative*

The Associated Landlords of Kansas (TALK) appreciates your efforts to keep Kansas taxes as low as possible. We believe that good government begins with good communication, and we are pleased with the reception we have received from the Legislature in the past.

As we are sure you are aware, many properties in the state this year have been hit with what appears to be excessive increases in valuation by a number of the county appraisers.

While we acknowledge that a few parcel values might rise dramatically under special circumstances, we question whether the large number this year reflects a flaw in the system.

Oklahoma, when faced with a similar situation, enacted a law which puts a cap on county appraisals tied to inflation, with some exceptions for those truly "special circumstances." We have enclosed a copy of the Oklahoma Law for your perusal, and respectfully suggest a similar cap for Kansas based on the state-wide inflation rate, currently at 2 1/2%, with a cap of 5%.

Homeowners and landlords alike have a great interest in the solution to this problem.

We thank you in advance for your interest, and we offer you any help that we can provide.

Respectfully,



Ed Jaskinia, President

Members of The Associated Landlords of

Zone 1

Landlords of Lawrence, Inc.
Landlords of Johnson Co., KS, Inc.
K.C. KS Landlords Inc., serving Wyandotte Co.
Eastern Kansas Landlords Assc, serving Miami Co.

Zone 2

Landlords of Manhattan, Inc.
Shawnee County Landlords Assc.
Geary County Landlords Assc., Inc.
Salina Rental Property Providers, Inc.

House Taxation

3-10-98

Attachment 5-1

Montgomery County Landlords Assc.
Rental Owners, Inc., serving Segwick Co.

ENROLLED HOUSE BILL 2198

ENACTED BY THE SECOND REGULAR

SESSION OF THE 45th LEGISLATURE

OF THE STATE OF OKLAHOMA NUMBERED BY

THE SECRETARY OF STATE

SECTION 8B DESPITE ANY PROVISION TO THE CONTRARY, THE FAIR CASH VALUE OF ANY PARCEL OF LOCALLY ASSESSED REAL PROPERTY SHALL NOT INCREASE BY MORE THAN FIVEPERCENT (5%) IN ANY TAXABLE YEAR. THE PROVISIONS OF THIS SECTION SHALL NOT APPLY IN ANY YEAR WHEN TITLE TO THE PROPERTY IS TRANSFERRED, CHANGED, OR CONVEYED TO ANOTHER PERSON OR WHEN IMPROVEMENTS HAVE BEEN MADE TO THE PROPERTY. IF TITLE TO THE PROPERTY IS TRANSFERRED, CHANGED, OR CONVEYED TO ANOTHER PERSON, THE PROPERTY SHALL BE ASSESSED FOR THAT YEAR BASED ON THE FAIR CASH VALUE AS SET FORTH IN SECTION 8 OF ARTICLE X OF THIS CONSTITUTION. IF ANY IMPROVEMENTS ARE MADE TO THE PROPERTY, THE INCREASED VALUE TO THE PROPERTY AS A RESULT OF THE IMPROVEMENTS SHALL BE ASSESSED FOR THAT YEAR BASED ON THE FAIR CASH VALUE AS SET FOTH IN SECTION 8 OF ARTICLE X OF THIS CONSTITUTION. THE PROVISIONS OF THIS SECTION SHALL BE EFFECTIVE JANUARY 1, 1997 AND THEREAFTER.

THE PROVISIONS OF THIS SECTION SHALL NOT APPLY TO ANY PERSONAL PROPERTY WHICH MAY BE TAXED AD VALARIES OR ANY PROPERTY WHICH MAY BE VALUED OR ASSESSED BY THE STATE BOARD OF EQUALIZATION.

THE LEGISLATURE SHALL ENACT ANY LAWS NECESSARY TO IMPLEMENT THE PROVISIONS OF THIS SECTION.

PASSED THE HOUSE OF REPRESENTATIVES THE 23rd DAY OF MAY, 1996

PASSES THE SENATE THE 23rd DAY OF MAY, 1996.

Ed Jaskinia
President
(913) 299-8383

Ann Elliott
Administrative Asst.
(785) 238-1894

Johnni Vosseller
Secretary
(913) 384-4657

The Associated Landlords of Kansas

P.O. Box 4221
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James Dunn
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Vice President (Zone 2)
(785) 827-1865

Pat McBride
Vice President (Zone 3)
(316) 331-4379

The Associated Landlords of Kansas (TALK) was created by a group of people from across Kansas to "Promote a strong voice in the legislature, a high standard of ethics and provide educational opportunities for landlords." Some of the members helped create The Residential Landlord-Tenant Act of 1975, a model of fair law for both landlords and tenants. Our organization consists of members in 14 chapters across the state, with new chapters in the process of forming.

In the 1998 legislative session, we continue to work for fair and decent housing for all. We have listed below some of the issues that are of interest in this legislative session.

COUNTY APPRAISAL/ASSESSMENTS:

Many properties in the state have been hit with valuation increases that appear to be excessive. We acknowledge that some have risen due to special circumstances, but wonder whether the majority of increases are due to a flaw of some type in the system. Oklahoma was faced with a similar situation, and they passed legislation which put a cap on county appraisals tied to statewide inflation. Currently, according to Governor Graves' Budget Office, Kansas has an inflation rate of 2 1/2%. We would suggest a cap of no higher than 5%.

INHERITANCE/ESTATE TAXES:

We believe that a tax such as this removes the ability of people to put together a small business of any type and know that it will survive past the first generation. Many people work very hard in this state to provide a future for their families. Removal of this tax would enable most families to keep that future.

SALES TAX ON REMODELING:

Removal of this tax would allow many people to afford better quality improvements to their homes, thus ensuring a better quality of housing throughout the state.

If we can be of help to you in these or any other areas concerning property, landlords, or tenants, please feel free to contact us.

Members of The Associated Landlords of Kansas

Zone 1

Landlords of Lawrence, Inc.
Landlords of Johnson Co., KS, Inc.
K.C. KS Landlords Inc., serving Wyandotte Co.
Eastern Kansas Landlords Assc, serving Miami Co.

Zone 2

Landlords of Manhattan, Inc.
Shawnee County Landlords Assc.
Geary County Landlords Assc., Inc.
Salina Rental Property Providers, Inc.

Zone 3

Bourbon County Landlords
Cherokee Co. Landlords Assc.
Central Kansas Landlords Assc.
Crawford County Landlords Assc.
Montgomery County Landlords Assc.
Rental Owners, Inc., serving Segwick Co.

5-3

City Hall • 8500 Santa Fe Drive
Overland Park, Kansas 66212-2899
TEL 913.895.6080/6083 • FAX 913.895.5095
E-MAIL watson@opkansas.org

TO: Representative Anthony J. Powell, Vice-Chair; Representative Phill Kline, Chair; and Members of the House Committee on Taxation.

FROM: Robert J. Watson, City Attorney of Overland Park *RJW*

RE: Senate Bill No. 493

DATE: March 9, 1998

You asked me at the hearing on the above-referenced bill held on March 4 to furnish information to you on the increase in revenues the City of Overland Park has derived from its current one percent (1%) city-wide retailers' sales tax over each of the last several years in comparison to the year before.

The total sales tax receipts from the current one percent (1%) city-wide retailers' sales tax in the calendar years from 1993 through 1997, and the percentage change in each year from the previous year were as follows:

YEAR	RECEIPTS	INCREASE	CHANGE
1993	\$21,622,063		
1994	\$23,610,024	\$1,987,961	9.19%
1995	\$25,757,576	\$2,147,552	9.10%
1996	\$27,071,518	\$1,313,942	5.10%
1997	\$28,608,985	\$1,537,467	5.68%

May I also point out to you that during the same period from 1993 through 1997 the population of the City increased by 14,000 persons;¹ the number of businesses in the City increased by 1,200; the cost of thoroughfare construction increased by more than 100% to \$3,500,000 per mile; the cost of residential street improvements rose 55% to \$1,452,000 per mile; and the amount of money spent by

¹The population of the City is projected to be 140,000 by July 1, 1998.

the City on its residential street improvement program increased more than 1000% from \$200,000 in 1993 to \$2,100,000 in 1997. Thus, the increases in revenues the City derived from its city-wide retailers' sales tax were more than offset by the increases in costs that have resulted from the rapid growth in the southern part of the City and the steady rise in infrastructure costs.

The sales tax has enabled the City of Overland Park to reduce the *ad valorem* property tax burden on property owners in the City at the same time as both Standard & Poor's and Moody's in New York have rated the City's debt issuances as Triple-A for more than ten years,² resulting in the lowest borrowing costs possible. Moreover, the City has not taken advantage of the rising assessed valuations in the City that have been the result of the on-going reappraisal process; instead, for the past three years the City has rolled back its mill levy rate to a level that takes advantage only of the increased valuations that have resulted from new development in the City. As Moody's said of the City in its most recent rating report:

The City has also reduced its already-low tax rates each of the past three years, affording it significant revenue-generating capacity under the state's levy lid.

Thus, history demonstrates that the City of Overland Park has always acted responsibly in the exercise of both its taxing power and its spending power.

The City of Overland Park deserves the opportunity to ask its citizens if they would like an even greater level of service to be provided to them than they already are receiving. Your passage of SB 493, as amended by the Senate Committee of the Whole, will allow the City to propose to its citizens a modest one-eighth percent (.125%) city-wide retailers' sales tax increase to fund an accelerated rate of improvement of its residential streets and thoroughfares beyond what existing resources will allow. The tax as proposed would sunset after \$18,000,000 has been raised or after five years, whichever is sooner.

Thank you for your consideration of this information.

²No other city in Kansas and only fifteen other cities in the United States can claim such a distinction. They are: Fairfield, CT; Stamford, CT; West Hartford, CT; Naperville, IL; Minneapolis, MN; Rochester, MN; Omaha, NE; Summit, NJ; Charlotte, NC; Raleigh, NC; Lower Merion Township, PA; Germantown, TN; Dallas, TX; Charlottesville, VA; and Alexandria, VA.