

MINUTES OF THE HOUSE COMMITTEE ON TAXATION

The meeting was called to order by Chairman Edmonds at 9:02 a.m. on March 20, 2002 in Room 519-S of the Capitol.

All members were present except: Representative T. Powell, excused  
Representative Powers, excused

Committee staff present: Chris Courtwright, Legislative Research Department  
April Holman, Legislative Research Department  
Don Hayward, Revisor  
Winnie Crapson, Secretary

Conferrees appearing before the Committee:

Representative Merrick  
Bob Vancrum, Blue Valley U.S.D. 229  
Bill Flohrs, Blue Valley Recreation  
Laurie McCammon, Blue Valley School District  
Laura Kelly, Kansas Recreation and Park Association  
Melissa Wangemann, Counsel, Kansas Secretary of State  
Karl Peterjohn, Kansas Taxpayers Network  
Bill Yanek, Kansas Association of Realtors  
Hal Hudson, National Federation of Independent Business  
Don Moler, Kansas League of Municipalities  
Randy Allen, Kansas Association of Counties  
Lonnie Addis, Labette County Commissioner  
Robert Courtney, Kansas County Commissioners Association  
Vern McKernzie, Harvey County Commissioner  
Richard Maginot, Soldier Township  
David Monical, Washburn University  
Mahlon Tuttle, Kansas Legislative Policy Group  
Mike Taylor, City of Wichita  
Ashley Sherard, Johnson County  
Michael D. Popoon, Sedgwick County

Others Attending: See attached list.

By unanimous consent bill will be introduced as requested by Representative Larkin concerning resident trusts. [HB 3030 - Resident trust definitions for income tax purposes]

**Hearing was opened on**  
**HB 2878 - Blue Valley recreation system.**

Representative Merrick testified in support of the bill which represents a compromise reached with the Superintendent of Schools, the President of the School Board and other interested individuals in an attempt to restore the Recreation Commission as it was in 1994 as requested during hearings before this Committee in 2001. He said the Kansas Recreation and Park Association still had some concerns about the bill.

Representative Merrick proposed an amendment to add the following language in Section 2 on page 5: "No levy shall be authorized under this paragraph to pay off any outstanding obligations."

Bob Vancrum presented testimony in support of **HB 2878** on behalf of the Blue Valley School District (Attachment #1), and commended the efforts of Representative Merrick leading to this compromise which reorganize the existing Blue Valley Recreation Commission the same as all other recreation commissions in Kansas, recognizing that it has acquired real estate.

## CONTINUATION SHEET

William J. Flohrs, Chairman, presented testimony in support of **HB 2878** (Attachment #2) on behalf of the Blue Valley Recreation Commission, which supports equality of all recreation commissions across the state.

Laurie McCammon presented testimony in support of **HB 2878** as a member of the Blue Valley Community Coalition (Attachment #3). She included a history of the development of Blue Valley Recreation Commission and its programs. She thanked Representative Merrick for his work in effecting this compromise.

Laura Kelly, Executive Director, presented testimony of the Kansas Recreation and Park Association (Attachment #4). Parts of the bill the Association supports were noted, moving towards greater uniformity to all Recreation Commissions in Kansas. She outlined the provisions the Association opposes relating to continued taxing for recreation purposes after dissolution of the Commission and the disposition of property.

Hearing on HB 2878 was closed.

**Hearing was opened on**

**HB 3025 - Political subdivisions property tax limit.**

Melissa Wangemann, Legal Counsel and Deputy Assistant Secretary of State, provided information on mail ballot elections and noted provisions of **HB 3025** that should be modified to remedy conflicts with current Kansas law on mail ballot elections (Attachment #5).

Karl Peterjohn presented testimony on behalf of Kansas Taxpayers Network in support of **HB 3025** which he said reflects the Network's traditional position to support property tax limits and empower voters to decide property taxes the way sales tax increases occur in Kansas (Attachment #6).

Testimony on behalf of Kansas Association of Realtors in support of the bill was presented by Bill Yanek (Attachment #7), noting that the Association believes tax lids are part of the checks and balances necessary in government, providing the parameters within which local governments can operate.

Hal Hudson presented testimony on behalf of the National Federation of Independent Businesses in support of **HB 3025** (Attachment #8). He said a major goal of NFIB is to ease the burden and complexity of taxes on small business owners and they support giving local taxpayers a greater voice in the process.

Written testimony was provided by Leslie Kaufman on behalf of the Kansas Farm Bureau expressing conceptual support of **HB 3025** (Attachment #9) agreeing that a limit is good policy but noting the manner in which the bill implements the process raises some concerns.

Testimony of the League of Kansas Municipalities in opposition to **HB 3025** was presented by Don Moler, Executive Director (Attachment #10). Mr. Moler noted the *2002 League Statement of Municipal Policy* included the position statement that because local spending and taxing decisions are best left to locally elected officials, they oppose any state-imposed tax or spending lids.

Randy Allen, Executive Director, presented testimony of the Kansas Association of Counties in opposition to **HB 3025** (Attachment #11), listing reasons for strenuous objections and urging the Legislature to respect the intelligence and diligence of county commissioners. He noted if citizens feel the need for new local leadership they can elect new leaders through the most effective means of accountability-the ballot box.

Lonie Addis, Labette County Commissioner, presented testimony in opposition to **HB 3025** (Attachment #12). He said County Commissioners use an open and conscientious approach in budgeting and by the powers vested in them by the electorate do everything possible to keep taxes to a minimum and try to fund the operations of county government.

## CONTINUATION SHEET

Testimony of the Kansas County Commissioners Association in opposition to **HB 3025** was presented by Bob Courtney, President (Attachment #13). Mr. Courtney expressed surprise that a bill would be introduced that would try to restrict the ability of county governments to handle the loss of State demand transfer and unfunded mandates and listed various increased expenses to counties

Testimony of the Lyon County Commission to **HB 3025** was presented by Vernon McKinzie, Chairman (Attachment #14). He described the recent history of the mill levy in Lyon County and said he believed it demonstrated their fiscal responsibility and ability to control the budget mill levy on a local basis without a lid. He described their struggles to meet unfunded mandates from the state. He believes locally elected officials are best qualified to know what services are necessary and desired by their constituents and should not have local tax rates dictated by the legislature.

Richard Maginot, Township Business Administrator of Soldier Township, presented testimony in opposition to **HB 3025** (Attachment #15). He said during the budget process provisions are in place to hold public hearings where citizens voice their opinions regarding taxes and spending and that the cost of special elections would be borne by the local municipality, further straining already tight budgets.

David Monical, Executive Director of Governmental and University Relations, asked that the reference to Washburn University be stricken in line 15 and presented testimony setting forth reasons Washburn University should be exempted from the provisions of **HB 3025** (Attachment #16).

Mahlon Tuttle, President, presented testimony in opposition to **HB 3025** on behalf of the Kansas Legislative Policy Group, an organization of 36 western Kansas counties (Attachment #17). He said tax lids tend to punish those governing bodies that are trying to be conservative in their spending and reward those who spend money more freely and that the best tax lids are the ballot box

Michael Pepoon, Director of Government Relations, presented testimony on behalf of Sedgwick County in opposition to **HB 3025** (Attachment #18). He listed examples of tax cut proposals that merely shift the expense of state government to counties and said elected county officials should have the same opportunity to raise taxes or impose tax cuts as part of the democratic process.

Written testimony on behalf of the City of Wichita in opposition to **HB 3025** was presented by Mike Taylor, Government Relations Director (Attachment #19), stating the City of Wichita believes its citizens and the City Council they elect are capable and responsible enough to determine local taxing and spending policies without mandated limitations and restrictions imposed by the legislature.

Written testimony on behalf of the Johnson County Commission in opposition to **HB 3025** was presented by Ashley Sherard, Government Relations Manager (Attachment #20), stating elected officials at all levels of government serve a mutual constituency and locally elected officials must be committed to ensuring the quality, integrity and responsiveness of community services without overburdening taxpayers.

Hearing on **HB 3025** was continued to March 21.

The meeting adjourned at 10:35 a.m. Next meeting is March 21.

## GUEST LIST

DATE Mar. 20, 2002

NAME	REPRESENTING
Bob Courtney	KCCA
George Petersen	KTN
Lonie Q. Addis	KAC/Lebette County, KS
Dawn Grosdidier	Blue Valley Recreation, OP KS
Jennifer Hughes	Blue Valley Rec, OP KS
Malcolm Tuttle	Howe County Comm # KLPG
Vernon McKinzie	Lyon County Commissioner
John Pinegar	Kansas Legislative Policy Group
Hal Hudson	NFIB/KS
Bill Yanck	Kansas Assn of REALTORS
Russ Frey	Ks Assoc of Counties/Ruby Co BOCC
Erik Sartorius	City of Overland Park
Doug CRAIG	Accts RPTS
Barbara Britt	" "
Courtsie Seel	Accounts & Report
Daann Williams	K.NICA
Don Miller	LKM
Bob Vancouver	Blue Valley USA ZEE
Pat Lehman	KRPA
LAURA KELLY	KRPA
Richard Maginot	SOLDIER TOWNSHIP
Laurie Madson	Blue Valley Resident

GUEST LIST

DATE Mar. 20, 2002

NAME	REPRESENTING
Bill Flohn	BURC
David Monical	Washington University
Ann Durkes	DOB
Michelle Peterson	Ks. Governmental Consulting
Ed O'Malley	O.P. Chamber
Anne Spies	KCRAR - K.C. Realtors
Randall Allen	Ks. Assn. of Counties

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TESTIMONY OF BOB VANCURUM TO HOUSE TAXATION COMMITTEE  
MARCH 20, 2002

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TO: HONORABLE CHAIRMAN EDMONDS AND HONORABLE REPRESENTATIVES  
FROM: BOB VANCURUM, GOVERNMENT AFFAIRS SPECIALIST FOR BLUE VALLEY USD # 229  
SUBJECT: TESTIMONY IN FAVOR OF HB2878  
DATE: MARCH 20, 2002

I am happy to testify once again in front of this Committee concerning the issue of the Blue Valley Recreation Commission. After the last Session, the Superintendent and other members got together with Representative Merrick and worked on compromise measures we could support concerning the future status of the now nearly independent Recreation Commission. What you have before you as HB2878 presents the best work of Representative Merrick, Superintendent Benson, the Blue Valley Board, attorneys for Blue Valley and the Recreation Commission, and myself, in trying to reorganize the existing Blue Valley Recreation Commission so that it is treated as closely as possible to the same way every other recreation in the state is treated.

I say as closely as possible because our recreation commission under the law that is being repealed, has been able to acquire real estate and incur indebtedness and there must be some provision for what happens to the real estate and some provision allowing the school board to assume and repay the debt using the mill levy that was already adopted by the Recreation Commission in the event the citizens exercise their right to abolish and phase out the Recreation Commission. Although I do not represent the Recreation Commission, my understanding is that they are willing to accept this legislative solution. You are faced with a happy situation where three parties who were opponents last year, have all agreed upon a solution and are asking you to favorably recommend and pass HB2878 as soon as possible so we can get it over to the Senate and to the Governor this year.

As always, I would be happy to answer any questions.

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# **BLUE VALLEY** **RECREATION**

6545 West 151st Street, Overland Park, KS 66223 Ph: 913/685-6000 Fax: 913/685-6060

March 20, 2002

Members of the Taxation Committee:

RE: House Bill 2878

On behalf of the Blue Valley Recreation Commission and its commissioners, I would like to express our support of House Bill 2878 as proposed by Representative Ray Merrick.

For those of you who are not familiar with the Blue Valley Recreation Commission, voters in the Blue Valley School District formed the commission in August of 1986 to provide local recreation programs. Throughout the year, the commission offers hundreds of youth and adult programs and special events for all ages at a variety of local facilities. The vision of BVRC is to enrich the mental, physical and emotional well being of Blue Valley residents.

House Bill 2878 addresses many changes that in the past have held the Blue Valley Recreation Commission to standards different than that of our peers. We support equality of all recreation commissions across the state and the additional clarifications that Representative Merrick's proposed legislation addresses. Thank you very much for your time, attention and consideration of House Bill 2878.

Respectfully,

William J. Flohrs, Chairman  
Blue Valley Recreation Commission

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**Testimony for the House Taxation Committee  
Wednesday March 20, 2001**

The Honorable Chair John Edmonds and Members of the Committee on Taxation

Thank you for the opportunity to appear today in support of HB 2878 as amended. My name is Laurie McCammon. I am a resident of Blue Valley and a member of the Blue Valley Community Coalition. I want to thank the house members for their efforts during the last session to correct serious problems created with special legislation for the Blue Valley Recreation Commission in 1994. Unfortunately the bill was changed in the senate committee and the remedy we asked for was removed.

With the help of Representative Merrick we have tried to bring the interested parties to the table and resolution. HB 2878 is the result of that effort. The support is based on the discussions with the Kansas Park and Recreation Association and representatives of the Blue Valley School District and Board.

A little history might be helpful:

- In August of 1986 the voters of Blue Valley School District were asked if they would like their school district to provide, establish, maintain, and conduct a supervised recreation system in the school district and levy an annual tax not to exceed 1 mill to pay for it. The vote was 1170 for and 1109 against. A margin of 61 votes on 2279 votes case created the BVRC.
- Including that election there have been only two public votes in the history of the BVRC. The second election on June 6, 1995, (after the 1994 special BVRC legislation requiring a public vote to create the capital fund to purchase real property as opined by the Kansas Attorney General in January and August of 2001) asked if a one (1) mill tax should be levied to establish a capital improvement fund for site acquisition and improvements for a community recreation building. The vote totals were 13,117 votes against and 5,190 for the question. A 3:1 NO vote with over 18,000 votes cast.
- In 1990, prior to the 1994 legislation, the BVRC lease purchased a recreation complex with a 20-year payout of principal and interest payments. The purchase price was \$3,950,000.00. In 1995 the BVRC lease purchased the adjacent YMCA fields with a purchase price of \$2,600,000.00. As of May 2000 the debt for these two lease purchase agreements was \$11,284, 243.20 to the taxpayers.
- In 1994 special legislation removed the oversight provided by the petition to dissolution and expanded the powers of the BVRC to purchase real property. This was to be done pursuant to KSA 12-1935 requiring public approval.
- Contrary to the statement made on the senate floor debate during last session that the Blue Valley patrons had not tried to reduce the mill levy, the patrons of the BVRC petitioned to reduce the mill levy in 1996. State statute requires reduction amount to be stated on the petition. The required number of signatures was gathered and certified. The BVRC reduced their mill levy in the meantime. When the petition was presented to the school board, the mill levy reduction on the petition would have resulted in a mill levy less than zero. The school board asked for an opinion on the language and the decision was returned to the school board and BOE counsel as the taxing authority to determine if the language was vague and misleading. The petition was denied.

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- In 1998 an activity center was purchased for \$700,000.00 out of the BVRC general fund.
- In 2000 the BVRC entered an inter-local agreement for approximately \$500,000.00 with the City of Overland Park to fund the moving and reconstruction of the existing Community Park softball/baseball fields, include lighting, and to enter into a joint use agreement to share the fields over a 15 year period. A patron with regard to KSA 12-1935 questioned this at the budget hearings and the school board on advice of counsel requested an Attorney General opinion. No leases or purchases were to be approved until the AG opinion was received. The agreement was approved in November 2000 by the school board and the AG's opinion received in January 2001.

HB 2878 is a bill of compromise. Our community group has given on some costly issues to move the bill forward. The Blue Valley School District and Board identified elements necessary for their support of the legislation.

1. The school board requested a seven-recreation commission be provided in the statute.
2. The removal of the school boards ability to modify the recreation commission budget reduces the oversight. Without this provision the school board is limited to approval or denial of resolutions for a mill levy increase. We support the school board's previous position to allow modification of the recreation budget.
3. The school board wanted real property obtained by the recreation commission to revert to them if the recreation commission was dissolved. There must be safeguards in the legislation to prevent the sponsoring entity from raising the mill levy to force a protest petition in order to obtain the assets. The assurance has been given this legislation contains those protections.
4. Repeal of KSA 12-1935 combined with the repeal of the provision for the BVRC to purchase real property will prevent the BVRC from having special status regarding the purchase of real property. With the elimination, the taxpayer loses the safeguard of a public vote for creation of a capital fund.
5. The request to codify recreation systems ability to make improvements for recreation system purposes is painted with a broad brush. Under this provision what will a recreation commission be able to do? We would strike this provision. Absent that we support the KPRA position of only leasing real property and eliminating construction from the provision.
6. HB 2878 contains language to protect the taxing authority from debt in the event a recreation commission is dissolved. We would rather see language specific to the current outstanding BVRC lease purchase properties. The Blue Valley school board/district requested this provision. The BOE was also the approving body for these lease purchases. The legislation should not allow the school board to approve more debt and pass it on to the taxpayer.

The reviser's office advised against specific language and a calendar date has been inserted. Obligations after July 1, 2002 are excluded.

I have been assured the Blue Valley School District/Board wishes to protect themselves from the debt on the outstanding lease purchases for Miller's Woods and the "Y" fields. The community group is compromising based on the school board not approving more debt.

This effort began in order to give accountability and a voice to the taxpayers who are patrons of the Blue Valley Recreation Commission. That accountability has been lacking in Blue Valley due to the changes made in 1994. I have heard over and over during the past two years about the desire of the BVRC to serve their patrons and be a positive influence on their community. Yet it appears the BVRC and school district/board do not trust their own patrons to make decisions for themselves. We have been struggling for two years to restore accountability and a voice to a community that was unfairly silenced in 1994. The history speaks for itself.

The Blue Valley taxpayer was disenfranchised in 1994, indebted for millions of dollars with 20-year lease purchases executed when recreation commissions only had the authority to lease real property for 10 years. The BVRC purchased real property just months after their patrons said no with a 3:1 margin, accumulated enough money in their general fund to pay \$700,000.00 out of that fund for an activity center. Purchased the activity center even though 1994 legislative testimony stated purchases required voter approval. I have stated from the beginning the issue is accountability to the taxpayer and patron. The statutes must be clear and fair.

Who approved the purchases and the debt? The Blue Valley School Board.  
Who is paying for the debt the school board approved? The taxpayer.

Where is the accountability again?

I respectfully request your support for HB 2878 as amended.  
Please restore oversight and accountability to the taxpayers of Blue Valley.

# KRPA

KANSAS RECREATION AND PARK ASSOCIATION

House Taxation Committee  
March 20, 2002

Testimony on HB 2878  
Laura Kelly, Executive Director  
Kansas Recreation and Park Association

Chair and members of the committee:

Thank you for the opportunity to appear before you today regarding HB 2878. I am Laura Kelly, Executive Director of the Kansas Recreation and Park Association (KRPA).

KRPA represents over 900 professionals and citizen advocates in over 220 agencies, including 160 recreation commissions.

While the Kansas Recreation and Park Association is on record as opposing HB 2878, I would first like to address those parts of the bill that we support.

- We support Sec 1 ( c ) which allows a recreation commission, established before July 1, 2002, and having more than five members, to continue to operate with more than five members if they so choose. KRPA prefers that language because it applies uniformly to all Recreation Commissions rather than the now stricken language which was special language relating only to the Blue Valley Recreation Commission.
- We support the striking of Sec 2 ( b ) lines 18-23 which eliminates the provision giving the school district the authority to approve the Blue Valley Recreation Commission budget. Again, this would make statutes governing recreation commissions more uniform.
- We support Sec 2 ( d ) ( 1 ) lines 14-16 which again strikes a current provision referencing Blue Valley Recreation Commission and moves towards greater uniformity.

The provisions of this bill that we oppose occur in:

- Sec 2 ( d ) ( 2 ) This provision would allow the taxing authority, generally the school district, to continue taxing for recreation purposes after the dissolution of a recreation commission for the purposes of paying debt incurred by the recreation commission.

We oppose this provision for two reasons:

First, it does not recognize the intent of the voters of the taxing district. If they vote for dissolution, it is likely that they believe that the cost of the services provided outweighs the benefits and they no longer want to pay the price.

Second, given that, upon dissolution, the taxing authority is the recipient of all recreation commission assets as provided in Secs 2 ( d ) ( 1 ) and ( 3 ), it would seem appropriate that they also assume any liability.

- We oppose Sec 2 ( d ) ( 3 ) dealing with what happens to all property of the recreation commission upon dissolution simply because it is covered under Sec 2 ( d ) ( 1 ) lines 21-24.

I would be glad to stand for any questions. Thank you.

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RON THORNBURGH  
Secretary of State



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TESTIMONY OF THE SECRETARY OF STATE  
TO THE HOUSE TAXATION COMMITTEE  
ON HB 3025

MARCH 20, 2002

Mr. Chairman and Members of the Committee:

I appreciate the opportunity to appear today on HB 3025 and offer information on mail ballot elections. Two provisions in HB 3025 should be modified to remedy conflicts between the bill and current Kansas law on mail ballot elections.

HB 3025 allows the voters of any city, county, township, municipal university, community college "or any other political subdivision" to contest the levying of an ad valorem tax by filing a petition to request an election on the matter. The bill specifies that the election is to be conducted in accordance with the mail ballot election act.

The Kansas mail ballot election act, codified at K.S.A. 25-431 *et seq.* lists 14 specific political subdivisions that may conduct mail ballot elections. The broad language of HB 3025, which allows "any other political subdivision" to hold a mail ballot election appears to conflict with the narrow list of eligible political subdivisions listed in the mail ballot laws.

HB 3025, lines 30-31, states that ballots may be sent to electors not less than three days preceding the election. This timeline also conflicts with the mail ballot election act, which specifically cuts off the distribution of ballots 10 days before the election.

Lastly, the revisor may wish to consider whether an amendment to K.S.A. 25-432(f)(3) is in order to specifically exempt unified school districts from the provisions of this bill relating to mail ballot elections.

I appreciate your attention to this matter, and I would be happy to answer questions.

Melissa Wangemann, Legal Counsel  
Deputy Assistant Secretary of State

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**KANSAS TAXPAYERS NETWORK**

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23 January 2002

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**Testimony in Support of H.B. 3025**

**By George Petersen, Kansas Taxpayers Network**

KTN's traditional position is to support property tax limits and empower voters to decide property taxes the way sales tax increases occur in Kansas.

Kansas has weaker protections for property taxpayers and hence has higher property taxes. Oklahoma, Missouri, and Colorado generally require voter approval before any tax millages can be increased. Kansas taxpayers deserve the same protection our neighboring taxpayers enjoy.

H.B. 3025 should make a majority vote at a regularly scheduled election a base requirement for raising state property taxes. We suggest that the threshold be lower than 3% as the surrounding states are 0%.

If a protest petition is mandatory, the lower the percentage, such as 2% of the votes cast in the most recent LOCAL election would seem reasonable. The protest petition should be allowed to have 60 days to solicit the signatures at a very minimum.

Since appraisals are rising quickly in many parts of the state, there should be a requirement that the local unit's mill levy be rolled back to a revenue neutral level instead of allowing the local units to spend the increase.

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TO: HOUSE TAXATION COMMITTEE  
FROM: BILL YANEK, KAR DIRECTOR OF GOVERNMENTAL RELATIONS  
DATE: March 20, 2002  
SUBJECT: House Bill 3025 – Political Subdivisions Property Tax Limit

Thank you for the opportunity to testify. On behalf of the Kansas Association of REALTORS®, I appear today to support House Bill 3025.

We believe that tax lids are part of the checks and balances that are necessary in government. Tax lids provide the budgetary parameters in which local governments can operate from year to year.

Some individuals and groups argue that tax lids are an unnecessary interference in the local government process. These advocates will tell you that the local governments can better control the budget process and that if the local electorate does not like the budgetary habits of their local government, they can vote the elected officials responsible for the budgets out of office at the next election. However, such a statement assumes that citizens are always given qualified candidates to vote into office, while voting an incumbent out of office. In a perfect world, that would be the case. In reality, this is not always true. Citizens are not always presented with viable "choices" at the ballot box. Thus, a tax lid that draws the reasonable parameters around the basic budgetary requirements of the local governments, but gives them the leeway to put any "emergencies" to a vote of the people is a reasonable way to help provide checks and balances on local government.

We believe that with the State so reliant on the state mill levy for school finance, it has a vested interest in making sure that property tax increases for all taxing subdivisions are kept at reasonable levels.

The tax lid proposed in HB 3025 is a reasonable tax lid. It does not apply to unified school districts and still allows political subdivisions to fund emergencies through the process of a special election. Taxpayers should have the ability to vote on specific budget increases, rather than being forced to wait until another council or commission race. We believe that if political subdivision officials are doing a good job of running their respective governments, the taxpayers will support the budget requests. If the taxpayers are not happy with the expenditure patterns of their officials, they will not support such measures at the ballot.

Thank you again for the opportunity to testify.

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KANSAS

**Statement by Hal Hudson, Kansas Stat Director  
National Federation of Independent Business  
On House Bill 3025 – Local Budget Expenditures  
March 20, 2002**

Mr. Chairman, and members of the Committee:

Thank you for allowing me to speak to you this morning in support of H. B. 3025. My name is Hal Hudson, and I am State Director for NFIB/Kansas.

In Kansas, we have a track record of government spending exceeding the growth in income for Kansas citizens and taxpayers. One of the reasons for this phenomenon is that most citizens have no concept of how government budgets are put together, or how to challenge budgets that require increased taxes to be funded.

Sales and income taxes, which fund a portion of local budgets, are set by the Legislature, and increases in those tax rates require legislative approval. Local property taxes, on the other hand, are set locally, and may be increased by as few as three county commissioners or five city council members.

H.B. 3025 is one means of bringing local budgets out of the shadows, and into the light of day, so that all may know that their local governing body has assembled a budget that will require an increase in their local taxes. H.B. 3025 provides mechanisms for local citizens to have a protest voice when they feel budget increases and tax increases are too great.

Historically, there seems to have been a reluctance of the Legislature to dictate policy to local subdivisions. But remember, these local governing bodies are, in fact, subdivisions of the state. H.B. 3025 does not prohibit increases in local budgets or local taxes; it simply gives citizens and opportunity to challenge those increases.

One of the major goals of NFIB is to ease the burden and complexity of taxes on small business owners. Therefore, we support enactment of H.B. 3025 to give local taxpayers a greater voice in the process. We urge you to report H.B. 3025 favorably.

Thank you. I will stand for questions, if there are any.



## **Kansas Farm Bureau**

2627 KFB Plaza, Manhattan, Kansas 66503-8508 • 785.587.6000 • Fax 785.587.6914 • www.kfb.org  
800 S.W. Jackson, Suite 817, Topeka, Kansas 66612 • 785.234.4535 • Fax 785.234.0278

# **PUBLIC POLICY STATEMENT**

## **HOUSE COMMITTEE ON TAXATION**

**Re: HB 3025 -- concerning a limit on the growth of political subdivisions' ad valorem taxes.**

**March 20, 2002  
Topeka, Kansas**

**Prepared by:  
Leslie Kaufman, Associate Director  
Public Policy Division**

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Chairman Edmonds and members of the House Committee on Taxation, thank you for the opportunity to express our conceptual support for HB 3025. I am Leslie Kaufman and I serve as the Associate Director of Public Policy for Kansas Farm Bureau.

Farm Bureau members have long standing policy supporting limitations on the growth of government spending. Policy statements relative to this concept include:

- ***Expenditures by the State of Kansas and by local units of government in Kansas in any fiscal year should never exceed projected revenue receipts for that fiscal year.***
- ***We firmly believe government spending should not rise faster than the increase in personal income for Kansas citizens and taxpayers.***
- ***Kansas should have appropriate statutory and constitutional provisions to assure taxation and expenditure limitations on local units of government, including Unified School Districts.***

The provisions of HB 3025 seek to encourage local governmental bodies to limit growth in ad valorem levies to three percent per year. Although we agree that a limit is good policy, the manner in which HB 3025 implements the process does raise some concerns for us. First of all, the limitation is set at three percent.

It is not tied to the  
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growth in personal income. Secondly, as we read the bill, the limit is not a hard cap but rather a requirement of notice and if someone objects, the protest petition process can be initiated. Additionally, the bill excludes Unified School Districts (USDs) from the limitation. KFB policy expressly states USDs should also be subject to taxation and expenditure limitations.

Again, we support the concept of limiting the growth in government taxation and expenditures. We encourage the Committee to consider seriously a true, solid spending lid that is tied to the growth in personal income. Thank you for the opportunity to share our comments. If you have questions regarding our policy or our statement, please call us.

*KFB Public Policy Division – Topeka Office* 234-4535

Leslie Kaufman

Janet McPherson

*KFB Headquarters – Manhattan* 785-587-6000

Patty Clark, ext. 6106

*Kansas Farm Bureau represents grassroots agriculture. Established in 1919, this non-profit advocacy organization supports farm families who earn their living in a changing industry.*

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League of Kansas Municipalities

300 SW 8th Avenue  
Topeka, Kansas 66603-3912  
Phone: (785) 354-9565  
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**To:** House Taxation Committee  
**From:** Don Moler, Executive Director  
**Re:** Opposition to HB 3025  
**Date:** March 20, 2002

First I would like to thank the Committee for allowing the League to testify today in opposition to HB 3025. As you all know, HB 3025 imposes an aggregate property tax lid on cities, counties, townships, municipal universities, community colleges, and other political subdivisions, other than USDs. It would limit property tax growth to a maximum of 3% per year subject to a protest petition and election for amounts above 3%. One of the core principles of the League, as most recently adopted at our annual conference in October, 2001, is opposition to all state imposed tax and spending limits. In our Core Principles section of the *2002 League Statement of Municipal Policy*, our position was stated as follows:

**“Because local spending and taxing decisions are best left to locally elected officials, we oppose any state-imposed tax or spending lids.”**

This is a long-standing policy position of the League and is based on the fact that we trust locally elected officials to make appropriate taxing decisions for the citizens who elected them and to whom they are responsible. To our knowledge, there has been no demonstration that the power to levy property taxes appropriately has been abused since the aggregate property tax lid was allowed to expire on July 1, 1999. We have had almost three full years of experience in this state, without a property tax lid, and we believe that local officials have been very judicious in their use of their property tax authority. We believe this piece of legislation is both unnecessary and demonstrates a mistrust of the judgment and decision making ability of locally elected officials.

We would urge this Committee to reject this legislation as an unnecessary intrusion on the powers of locally elected officials and an unnecessary interference in local government in this state. Thank you very much for allowing the League to testify today concerning HB 3025.



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

**TESTIMONY**  
concerning House Bill No. 3025  
**re. Tax Limitation**

House Taxation Committee  
Presented by Randy Allen, Executive Director  
Kansas Association of Counties  
March 20, 2002

Mr. Chairman and members of the committee, my name is Randy Allen, Executive Director of the Kansas Association of Counties. I am here today to express our opposition to House Bill No. 3025. The bill provides that whenever a local governing body proposes a budget to be funded by property taxes which exceed 103% of the amount levied in the prior year, it shall be subject to protest petition of 5% of the voters in the taxing subdivision which can then trigger a mail ballot election to authorize or not authorize such tax levy. Interestingly, if an election is held and the electorate does not affirm the tax levy as proposed, the tax levy cannot exceed the actual tax levy of the prior year (a different limitation than the 103% limitation which could trigger a protest petition and referendum).

We strenuously object to HB 3025 for several reasons:

- HB 3025 is an affront to the locally elected officials whose decisions are scrutinized as closely or even more closely than decisions of the Kansas Legislature. In our system of representative government, the same Kansans who elect the members of the Legislature also elect county commissioners who are entrusted with financial responsibilities in behalf of counties. The same good judgment exercised by the people of Kansas to elect capable representatives to this body is exercised in electing county officials. There is no similar referendum option proposed for state taxpayers. Why are local governments being singled out?
- Revenue options of Kansas counties are rather limited. For the most part, property taxes, locally-approved sales taxes, and intergovernmental revenues are the main revenue sources supporting county services. Why, at a time when the Kansas Legislature is contemplating reductions to the demand or revenue transfers to counties and other units of local government, are you contemplating a limitation on local property taxes? There is no end to the list of services which the Kansas Legislature is shifting to counties to provide and finance. As an example, consider the cost of extended jail time in county jails for state prisoners at county taxpayers' expense. Yet, counties have no other place to shift the burden. It is blatantly unfair to reduce counties' ability to generate revenues while at the same time reducing counties' share of state revenue sharing funds. We will absorb our proportionate share of revenue reductions from the state this year. We know that. It is unfair, however, to squeeze both intergovernmental (i.e. shared) revenue while constraining local governments' ability to replace some of that lost revenue through property taxes.

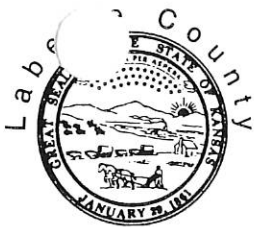
6206 SW 9th Terrace  
Topeka, KS 66615  
785•272•2585  
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email kac@ink.org

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In summary, we urge the Legislature to respect the intelligence and diligence of county commissioners, and for that matter, citizens who know more about how their local governments' tax money is spent than they do about the state's use of tax money. Allow the system of representative government to work. If citizens feel the need for new local leadership, they can elect new leaders through the most effective means of accountability - the ballot box. We urge the committee to kill HB 3025.

The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-2690, provides legislative representation, educational and technical services and a wide range of informational services to its member counties. Inquiries concerning this testimony should be directed to Randy Allen or Judy Moler by calling (785) 272-2585.

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KANSAS

Organized  
March 10, 1867

# BOARD OF COMMISSIONERS

LABETTE COUNTY

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## House Taxation Committee

### H.B. 3025

### March 20, 2002

Dear Chairman Edmonds and Members of the House Committee on Taxation:

I respectfully voice opposition to H.B.3025. County Commissioners in preparation of their individual county budgets use an open and conscientious approach. By the powers vested in us by the electorate, we do everything possible to keep taxes to a minimum and yet try and fund the operations of county government. By imposing additional requirements and restrictions could impede the budget process and subsequently add to our costs.

Knowing many of the commissioners in the state and being associated with the Kansas Association of Counties and the Kansas County Commissioners Association, I can assure the members of this committee of the dedication of the Boards of Commissioners in each of the 105 Kansas counties. We take pride in our professionalism as public servants.

The state has a lot of financial woes. At the local level we are trying to do all we can to manage our affairs. We were elected to do a job and we do it to the best of our ability with our constituents always in mind.

Please consider a no vote on H.B. 3025.

Respectfully,

Lonie R. Addis

Labette County Commissioner

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# Kansas County Commissioners Association

6206 S.W. 9th Terrace  
Topeka, KS 66615  
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## **HB 3025** **Testimony Bob Courtney, President** **Kansas County Commissioners Association** **Sumner County Commissioner**

It is probably no surprise that a County Commissioner would be here to speak against imposing a cap on the local budgetary process. It is just as surprising to me that there would be a Bill introduced that would try to restrict the ability of county government to handle the loss of State demand transfers, cover increased expense to counties to house State prisoners longer in County jails, handle increases in our health insurance for county employees, insure our facilities, pay the increased cost of fuel to operate county vehicles, comply with State un-funded mandates for upgrading county computer hardware and software to comply with State requirements, cover the increased cost of materials to maintain our county roads and bridges, replace revenue lost to tax exemptions allowed by the State, fund increased cost and needs of emergency preparedness, pay increased costs of providing emergency transportation, absorbing costs to keep landfills in compliance with KDHE, comply with noxious weed requirements, fund our court responsibilities and provide general fund dollars to keep 911 centers in compliance with Federal laws. Then we can figure out how to pay good employees to deliver these services.

Commissioners in 105 counties representing about three million people juggle these challenges every week across this great State. We do this under the direct over-site of the same constituents that entrust members of this committee and the other Legislators to conduct the business of the State. The budgetary gap that the legislature faces is not happening in county government because as commissioners we are administrators, legislators, and semi judicial in our responsibilities. County government has budgetary discipline that has to stand annual audits on all of our revenue streams and our spending practices. We are in all ways accountable to our constituents. To introduce this type of legislation sends a message that commissioners are out of control spend thrifts. On our local Public Television station KTPS they have a program called "Ask Your Legislator". I have heard legislators twice explain the budget shortfall you are dealing with is not due to tax cuts but increased spending. The natural question becomes "Who has been controlling spending at the State level?"

The penalty for commissioners not doing the work of our counties is the same penalty legislators face when the State work is not accomplished. We suffer the consequences at the polls. To impose this type of legislation may look good to some and may get some votes – but in reality it shifts responsibility from the State to local government. Commissioners right now have complete control over county mill levy – we have no

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control over the school districts, townships, fire districts, cemetery districts, drainage districts and libraries. The tax bill is printed and mailed by the county so who hears about it? Commissioners. When taxpayers don't get satisfaction from the Commissioners, you hear from them.

State fees for services are collected at County Courthouses. County Government is being pro-active in finding alternative funding sources to the property tax. Most counties impose fees for local services. Some counties have a sales tax – some do not. Counties have geared themselves to seek, find and then compete against one another for various grants to assist us in providing funding for county government. Most of us have well qualified treasurers that maximize the amount of tax dollars they have safely invested to generate as much interest as possible. We have learned to work across borders to enhance our ability to provide some services. It is this type of cooperation that is needed between State and Local government that will do away with the need to keep introducing the type of legislation contained in this Bill.

The House recently passed HB 2337 that I believe is a giant first step to begin communication that will allow us to educate each other, at all levels of government, on how various legislation will impact residents of Kansas living in 105 counties. On behalf of over three hundred county commissioners representing close to three million Kansans – the same three million represented by you – I ask you to vote no on HB 3025.



**Lyon County Commission**  
**430 Commercial**  
**Emporia, KS 66801**  
**620-341-3270**

20 March 2002

Testimony presented to the House Taxation Committee, HB 3025

By

Lyon County Commission Chairman  
Vernon McKinzie

Mr. Chairman, Members of the committee, my name is Vernon McKinzie. I am serving my fourth year as Lyon County Commissioner in Emporia. Thank you for the opportunity to appear before you to oppose HB 3025 concerning the local "tax lid". In January 1999 the Lyon County mill levy was 45.8 mills. The following year it increased two mills to 47.8. The next year we were able to reduce the mill levy to 40.5, a reduction of 7.3 mills. This year we had to set the levy at 45.6, an increase of 5.1 mills. If we had had a tax lid in place we would have been limited on how much we could increase, and we would not have lowered the mill levy rate the previous year because of the need to protect future levies. I believe this action demonstrates our fiscal responsibility and ability to control the budget mill levy on a local basis without a lid.

At the local county level we continue to struggle to meet the funding of mandates sent to us by the legislature. You demand we provide services but provide no funding to assist, requiring us to eliminate some programs or raise the tax rate. An excellent example is the sexual predator law allowing a person to appeal their sentence and obtain a new trial on an annual basis. Those trials are conducted at county expense. Our District court tells us we have two cases to be heard this year and that the expert witnesses alone in the cases will cost us in excess of \$10,000.00. Additionally counties must also pick up the defense costs and juror fees. When this law was passed the fiscal note must have overlooked the costs to be absorbed by counties.

If we have additional cases this coming year we will be forced to postpone infrastructure maintenance just as Lyon County had to do during the old tax lid days. Postponing maintenance on equipment during the tax lid resulted in the need to replace an \$80,000.00 air conditioner unit last summer that was less than ten years old and a great deal of expenditures the past two years to just "catch up". We also continue to see the return of ad valorem taxes decreased by the legislature. Lyon County did not receive \$75,000.00 in anticipated returned taxes last year.

Finally, I believe if locally elected officials are perceived by the voters to overspend and over tax, the next local election will certainly address that issue and term limits will be imposed by the voters. It is my opinion that locally elected officials are best qualified to know what services are necessary and desired by their constituents and should not have local tax rates dictated by the State Legislature.

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# Soldier Township

600 N.W. 46th, Topeka, Kansas 66617

## Testimony on House Bill 3025 Limitations on Expenditures By

**Richard Maginot, Township Business Administrator**

I am here today to speak in opposition to this bill. House Bill 3025 would place an unnecessary control on local elected officials. During the budget process provisions are in place to hold public hearings where the citizens can voice their opinions regarding taxes and spending. These same citizens elected those local officials and trust them to make wise decisions. If they disagree with what is being done they can express their displeasure by voting them out of office.

This bill is just another unfunded state mandate that would impact the budgets of many smaller units of government such as townships by requiring special elections to be held. The cost of these special elections would be borne by the local municipality, further straining already tight budgets.

We ask the committee to oppose the passage of HB3025.

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**WASHBURN UNIVERSITY**

**Testimony to the  
House Committee on Taxation  
regarding House Bill 3025**

**by  
David G. Monical  
Executive Director, Governmental and University Relations  
March 20, 2002**

Mr. Chairman, Members of the Committee:

Washburn University requests to be exempted from the provisions of House Bill 3025 which provides for a protest petition when expenditures supported by ad valorem property taxes exceed 103 percent of the amount in the preceding year.

Prior to 1999 Washburn University received almost 30 percent of its operating budget from citywide mill levies for general operations and employee benefits. In 1999 the Legislature approved the elimination of these mill levies and their replacement with a .0065 cent county-wide retailers sales tax. As a result of this shift in funding, over 15 mills previously levied for support of the University were eliminated. What was retained was a 3 mill city-wide levy for the University's Debt Retirement and Construction Fund authorized under K.S.A. 13-13a23 and a variable but restricted mill levy for tort claims into the Special Liability Fund authorized by K.S.A. 75-6110. For the 2001 tax year, the capital levy was at its statutory limit of 3.0 and the special liability levy was at .312 for total levies on the city of Topeka of 3.312 mills.

There may be some question whether or not these two levies are even covered under the provisions of HB 3025 which do "not apply to or limit levy of ad valorem taxes for the payment of principal and interest on bonds ... or judgments rendered against any taxing subdivision." While the University is not currently paying for any judgments rendered against it, it does use the proceeds from its tort claim fund to pay public liability insurance premiums and other litigation and liability expenses. The University also has general obligation and revenue bonds outstanding with a pledge that the proceeds to the Debt Retirement and Construction Fund will be used as needed for payments of principal and interest on the bonds.

Based upon these factors:

- the modest size of the levies,
- the restricted uses to which the levy proceeds can be expended,
- the fact that all or portions of the levies may even be exempt from the provisions of HB 3025, and
- the "municipal university" language affects only one entity in the state,

Washburn requests your support to strike the words "municipal university" on line 15 of House Bill 3025.

Thank you for your favorable consideration of this request.

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**Testimony to the  
House Committee on Taxation  
Regarding House Bill No. 3025  
By  
Mahlon Tuttle, President  
Kansas Legislative Policy Group  
March 20, 2002**

Mr. Chairman and Committee Members,

I am Mahlon Tuttle and am here to testify in opposition to HB 3025. I serve as a Gove County Commissioner and I am also president of Kansas Legislative Policy Group, an organization of 36 western Kansas Counties.

From 1977 to 1985 I was a member of the USD 293 School Board, in Quinter, Kansas. Most of my years as a member of the school board, school districts were subject to a tax lid with the state annually determining the percentage of budget increase. The end result was many governing bodies budgeted by formula rather than by need. It wasn't until that tax lid was removed that I was successful in convincing my colleagues that we should budget based on need.

When first elected as a county commissioner in 1991, counties were subject to a tax lid that did not permit any annual increase. The tax lid was in place from 1989 until about 1997 or 1998. In my opinion, the tax lid was devastating to county government. Not only were counties faced with increasing cost of operations, we were also mandated to bring the county into compliance with both the Federal and State Americans with Disabilities Act.

Not wanting to incur bonded indebtedness Gove County chose to postpone purchases to replace worn out equipment and delay necessary building repairs. We are still trying to recover from the effects of the tax lid.

Earlier this year, I was reminded of the negative impact of the tax lid when the Road & Bridge Supervisor indicated to the County Commission that seven pickups were in need of replacement. These vehicles were purchased between 1978-1984, and should have been replaced in the late 1980's or early 1990's. Additionally, our county operates 12 motor graders. The last new motor grader Gove County purchased prior to last year was in 1993. Our oldest working motor graders are 1973 and 1974 models, so you can see we have a lot of equipment that needs to be replaced.

In my many years as a local elected official, I do not believe tax lids are good public policy. If the Legislature establishes a 103 % tax lid, most counties will increase spending 3% annually. Gove County does not

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want to increase spending by 3% but would be pressured by constituents to do so. Tax lids tend to punish those governing bodies that are trying to be conservative in their spending and reward those who spend money more freely. Frankly, the best tax lid is the ballot box.

Mr. Chairman and committee members, I thank you for your time and I stand ready to answer any questions.

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## GOVERNMENT RELATIONS

Sedgwick County Courthouse  
525 N. Main, Suite 365  
Wichita, KS 67203  
Phone: (316) 660-9378  
Fax: (316) 383-7946

Michael D. Pepoon  
Director

**TESTIMONY HB 3025**  
**Before The House Taxation Committee**  
**By Michael D. Pepoon, March 20, 2002**

Honorable Chairman Edmonds and members of the Committee—thank you for allowing me the opportunity to present written testimony in opposition to HB 3025. This bill would restrict cities, counties and other municipalities from the adoption of a budget of expenditures for any year to be funded by the levy of ad valorem property taxes which exceeds 103% of the amount of ad valorem taxes levied in the next preceeding year. Such levies in excess of 103% would be subject to the notice provisions as specified in this bill and with the possibility of a petition for a referendum on this issue. Sedgwick County strongly opposes such restrictions being imposed on local governments by the Kansas Legislature.

More than any other year in recent memory, the Kansas Legislature is faced with the enormous task of either raising taxes or making significant cuts in the state budget. The people of the state of Kansas elected each of you to make these very difficult decisions for the State. Unfortunately many of the tax cut proposals being offered merely shift the expense of state government to counties—increasing the costs for such programs as Community Corrections, Mental Health and Aging. As an example, Senate Ways and Means recently recommended shifting the cost of housing state inmates in county jails to the counties by recommending that the first five days of incarceration be free to the State of Kansas. These kinds of proposals are being offered on a daily basis with little regard to the affect that such proposed cuts have on the services currently being provided to the citizens of the County. If there was ever a year those local governments needed more flexibility when adopting a budget—this would be the year.

The same voters that elected each of you to office to make difficult decisions relating to the state's budget, voted for the local elected officials making such decisions at the county level. These county officials should have the same opportunity to raise taxes or impose tax cuts—being subject only to the will of the voters as part of the democratic process. It is no more appropriate for there to be artificial limits or a referendum on your final budget than it is to impose such requirements on counties.

For the above stated reasons Sedgwick County strongly opposes HB 3025.

*"...To Be The Best We Can Be."*

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# TESTIMONY

City of Wichita  
Mike Taylor, Government Relations Director  
455 N Main, Wichita, KS. 67202  
Phone: 316.268.4351 Fax: 316.268.4519  
Taylor\_m@ci.wichita.ks.us

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## House Bill 3025 Property Tax Limitations on Local Government

Delivered March 20, 2002  
House Taxation Committee

The City of Wichita opposes House Bill 3025. The City of Wichita believes its citizens and the City Council they elect are capable and responsible enough to determine local taxing and spending policies without mandated limitations and restrictions imposed by the State Legislature.

The average home in Wichita is valued at \$80,000. Annual city property taxes on that home amount to about \$289 a year, or less than \$24 a month. A family of four is likely to spend that much, or more, for cable television, telephone service, Internet service or on a family trip to the movies, without popcorn. These comparisons emphasize the value represented by municipal services. The family living in that \$80,000 house receives 24-hour a day police and fire protection, streets, parks, libraries and a myriad of other services for about \$24 a month.

Since the early 1990's, the Kansas Legislature has ignored state law and refused to return to local governments the amount of revenue sharing and demand transfer funds spelled out in statute. Despite this on-going erosion of funding, the City of Wichita has continued to meet the needs of citizens and maintain quality services without a mill levy increase.

Wichita citizens are extensively involved in the City budget process. The Wichita City Council has exhibited exemplary stewardship over the financial resources it is entrusted with managing. House Bill 3025 is an unnecessary, unwarranted intrusion on the Home Rule and local control rights granted Cities in the Kansas Constitution. Unfortunately, many legislators believe their role as elected officials should extend well beyond being stewards of State Government. Many are eager to be watchdogs over local governments, restricting and preempting decisions made by citizens and local elected officials. What should be partnership between City and State elected officials is too often transformed into punitive paternalism by the Legislature. House Bill 3025 is yet another example.

The Wichita City Council is committed to making Wichita a great city in which to live and work. It is also committed to making it an affordable City and to make sure taxpayers receive an excellent value for the tax dollars they pay. The State Legislature has its own budget problems to deal with, there is no need or reason for it to meddle in local affairs.

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Johnson County, Kansas

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## BOARD OF COUNTY COMMISSIONERS

To: The Honorable John Edmonds, Chairman  
The Honorable David Huff, Vice-Chairman  
Members, House Taxation Committee

From: Ashley Sherard, Government Relations Manager

Date: March 19, 2002

Subject: **Opposition to HB 3025 – Property Tax Limitations on Political Subdivisions**

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On behalf of the Johnson County Commission, I would like to express our opposition to HB 3025, which would provide the opportunity for a protest petition and election if a local government proposes adoption of a budget in which property tax levies supporting the budget exceed 103% of the prior year's property tax levies.

Elected officials at all levels of government serve a mutual constituency. Locally-elected officials – like state and federal officials – must be committed to ensuring the quality, integrity and responsiveness of community services without overburdening taxpayers. To that end, our budget process currently provides significant opportunities for public review and input. If citizens do not believe their local officials are committed to achieving this balance, they have the opportunity to vote them out of office – the same recourse available to citizens in addressing the actions of federal and state officials.

Accordingly, we believe the state legislature should respect local officials' decisionmaking regarding revenues and spending, and reject the limitations proposed in HB 3025. Should you have any questions, please feel free to contact me at (816) 806-5372. Thank you for your time and consideration.

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