



Since 1894

Date: March 6, 2025

To: Senate Committee on Assessment and Taxation
Sen. Caryn Tyson, Chair

From: Aaron M. Popelka, V.P. of Legal and Governmental Affairs, Kansas Livestock Association

Re: SB 280 AN ACT concerning property tax; relating to levies; requiring elector approval for any taxing entity to increase its total amount of property tax to be levied by more than the annual rate of inflation.

Position: Proponent, Written-Only.

The Kansas Livestock Association (KLA), formed in 1894, is a trade association representing nearly 5,700 members on legislative and regulatory issues. KLA members are involved in many aspects of the livestock industry, including seed stock, cow-calf, and stocker cattle production; cattle feeding; dairy production; swine production; grazing land management; and diversified farming operations.

Thank you, Chair Tyson, and members of the Committee, for giving the Kansas Livestock Association (KLA) the opportunity to share our views and support for SB 280, which would require an election to approve local taxing authority budgets in excess of the rate of inflation, with an exception for revenues attributable to new construction.

KLA policy "supports increased reliance on income tax and other non-property tax sources," to fund government. Placing limits on increases in local budget authority is an effective means to address the issue of rising property tax liability versus other approaches that might only apply to one component of the formula used to determine total tax liability. On average, approximately 85 percent of the mills levied in a county are attributable to local taxing authorities, and meaningful property tax relief must address this issue.

While KLA supports the concept of placing limits on property tax liability, we are cognizant that SB 280 is a vehicle to start the discussion. The Committee might consider a lower growth trigger other than inflation to initiate taxpayer review, like the revenue neutral level already in statute. In addition, there might be a less costly way to address approval or disapproval of budget growth, like an initial protest petition process versus triggering an immediate full election. KLA believes SB 280 provides a foundation for these discussions and we look forward to working with the Committee on determining the best approach to deliver effective property tax relief from liability generated by local taxing authorities.

KLA appreciates the opportunity to submit testimony in support of SB 280, and we look forward to continuing the conversation about how to deliver meaningful property tax relief.