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Date: January 24, 2012

House Committee on Taxation To:

From: Don Moler, Executive Director

Re: Opposition to HB 2212

Thank you for allowing me to appear before you today and present testimony in opposition to HB 2212 on behalf of the League of Kansas Municipalities and our member cities.

HB 2212 appears to attempt to impose a tax lid upon cities and other local units of government. We are of the belief that the bill as written has several internal inconsistencies which would render it unenforceable in its present state. That said, what appears to be attempted here would be accomplished by requiring that the amount of property taxes levied by a local government remain constant regardless of increases to the assessed valuation of real property within the jurisdiction.

The League has long opposed any state-imposed limits on the taxing and spending authority of cities. The recently adopted League 2012 Statement of Municipal Policy provides as part of our Action Agenda that: "Local tax and revenue decisions are a foundation of local democracy. Consistent with Home Rule principles, we oppose any limitation on the ability of locally elected officials to make those decisions."

We believe that local spending and taxing decisions are best left to locally elected officials. Removing the taxing and spending authority from locally elected officials is an erosion of representative democracy that has long been the backbone of both state and local government in Kansas. The property tax system in Kansas has worked well for many years. Ultimately the citizens of local units of government have the ability to control the property tax levy by choosing who shall be elected to serve on the governing body of the city.

For these reasons the League of Municipalities opposes HB 2212.