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Johnson County, Kansas

## **TESTIMONY ON HOUSE BILL 2212** HOUSE COMMITTEE ON TAXATION

January 24, 2012

Chairman Carlson and Members of the House Taxation Committee.

I am Hannes Zacharias, County Manager for Johnson County. Johnson County is the state's largest County containing 544,000 Kansans who carefully monitor the taxes they pay locally and to the state, as well as the services they receive from local and state government.

I am submitting testimony in opposition to HB 2212. We have reviewed the bill which appears to cap revenue collections from year to year and disallow any growth in revenue based on increased assessed valuation. If a county wanted to include the amount of revenue produced by increased valuation, a separate resolution would need to be adopted. While these provisions may appear minor, they are an infringement on local control and an artificial limitation upon local elected officials.

The Johnson County Board of County Commissioners has continually expressed a core principle of managing taxpayer dollars at the local level. Home rule is a critical component of the Commission and imposition of a tax lid infringes on the local elected officials. Moreover, the Commission is sensitive to balancing the local tax burden with the demands for services. It is worth noting that Johnson County has some of the lowest local property taxes in the state of Kansas. Johnson County also expends over \$130 million annually on functions of government that are essentially carrying out the policy will of the State of Kansas. Among those locally delivered services are elections, mental health, law enforcement, aging services, tax collection, and a variety of other functions. An artificial cap on the growth of assessed valuation means less revenue available to fund these services the State requires and the County providers.

We encourage the Committee to respect the authority of locally elected officials under home rule to collect and manage local revenue...locally. We encourage the Committee as well to recognize the amount local units of government invest in assisting the State in providing services. Governor Sam Brownback articulated those values in his 2012 State of the State speech when he addressed the issue of school finance reform. Those principles are applicable with regard to House Bill 2212: "Government closest to the people works best." The elected Board of County Commissioners is best able to determine local property taxes.

Sincerely.

Hannes Zacharias, County Manager