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**House Committee on Taxation
Testimony on HB 2176
Jamie Shew, Douglas County Clerk**

Mr. Chairman and Members of the Committee:

Thank you for the opportunity to present written testimony in opposition to moving the statutory deadline for certification of ad valorem taxes to be levied as found in the language of HB 2176. Producing a tax bill for Kansas citizens is complex, interdependent, and involves the actions of numerous entities. The process does not end with the certification of budgets to the County Clerk and is not as simple as “Thereupon, the county clerk shall place the tax upon the tax roll of the county...” (K.S.A. 79-1801).

For most counties, the tax process requires dedicated staffing and year-round coordination between multiple offices. In order to meet the November 1 tax roll certification deadline, the Douglas County tax process calendar begins early in the year and involves timelines for departments, other taxing entities, and neighboring counties. Five county departments work together each year to produce the tax roll.

Pushing back the August 25th deadline, while possibly providing benefit to some taxing authorities, creates challenges for others. There is legitimate concern of our ability to meet the November 1 tax roll certification date. Because tax calendar deadlines are co-dependent, the other certification deadlines will need to be moved back including the mailing of tax statements by December 15th. Governmental entities throughout Kansas rely on accurate, timely tax revenues based on the established calendar. The ability of each taxing entity to receive funds on time for operations in a new budget years would be jeopardized by moving the calendar deadlines.

Creating a tax roll is a complicated process requiring time and flexibility to insure accuracy, the ability to accomplish this task requires complete information. A number of taxing subdivision boundaries cross county lines which requires shared information between County Clerks resulting in a chain reaction of data needed for final certification. This communication must be completed by the middle of October, the failure of one entity to meet a deadline can result in multiple counties unable to certify. If a budget is submitted in September and found to have errors necessitating re-publication, the October deadlines will not be met potentially causing a domino effect of problems in multiple counties.

Thank you for your consideration and respectfully request you not support HB 2176.