



Johnson County, Kansas •
Department of Records and Tax Administration

John A. Bartolac, Director

Honorable Richard Carlson, Chairman
House Committee on Taxation
Statehouse, Room 274-W
Topeka, Kansas 66612

Re: House Bill 2176

Good Morning,

I am John A. Bartolac, Director of Records and Tax Administration for Johnson County, Kansas. I serve as both the County Clerk and Register of Deeds and I am providing this testimony in opposition to House Bill 2176 which seeks to adjust the budget certification submission date from taxing authorities to the County Clerks for tax roll processing from August 25 to September 25.

Changing the budget certification date from August 25 to September 25 would create an unreasonable expectation of compliance by County Clerks to complete their statutory responsibility regarding mill levy calculations and certifying a completed tax roll by November 1.

Budget forms and instructions are sent to each county clerk and all taxing districts in the state for use in preparing the annual budget. The forms are complex and detailed in nature to allow for the various funding mechanisms allowed by law.

Upon receipt by the County Clerk, due diligence is required to review and verify all aspects of the submitted budget. Besides the routine calculation review, some funds have statutory limits that must be confirmed as well. This review also includes reviewing for proof of publication and board/council hearing action. Upon a successful review, mill levies for each district are calculated, alignments to the appropriate tax units are made and the tax roll is calculated and verified.

If an error is found in the review, the taxing district is notified to correct. The County Clerk has no authority to change a submitted budget. In the event the budget must be modified, the budget must be published again and board/council hearing action must be taken again. Ten days must elapse between date of publication and any hearing to allow for public review and comment on the budget. This delay may be compounded by limited publishing dates.

Once all budgets are reviewed, the tax districts are aligned by tax unit, which is a grouping of tax units in the same area. Mill levy calculations are then determined and taxes are calculated. The full tax roll, including the addition of special assessments and other fees, must be completed and ready for collection by November 1 (K.S.A. 79-1804). The tax calculation process also includes verification of the calculated taxes before certifying to the Treasurer for collection.

In Johnson County, we receive 70 individual budgets, including budgets from the county, cities, drainage districts, school districts, cemetery districts, townships, fire districts and recreation commission districts. Many counties, regardless of their population, also receive about this many budgets annually. Jefferson County, for example, receives more 80 budgets. The 69 budgets in Johnson County have to be allocated into 176 separate funds.

There are a variety of counties that have taxing districts that cross county boundary lines. In Johnson County, for example, we have 4 city boundaries, 3 school district boundaries, 1 drainage district boundary and 2 recreation commission boundary that cross over into 4 other counties. As part of the levy process,

each county must complete their processing to a point and then wait for additional information from their neighboring county to complete the levy calculation. The final levies and tax roll cannot be certified for collection until all levy processing is completed.

Additionally, some counties have an overall shared levy (Northeast Kansas Library). Each county has to wait on the others to complete their own county processing before they can calculate the shared levy.

It is critical to take into consideration the staffing and other duties of the Clerk. In most counties, the Clerk is responsible for tax roll maintenance, county payroll, accounts payable, issuing hunting and fishing licenses, serving as secretary to the Board of County Commissioners and serving as the Election Officer. Many Clerks have a staff of 3 to 5 people. All duties are equally important in county business.

All of us would like to have more time to complete our statutory duties but the reduction in processing time resulting from this bill will risk accurate completion of all processes by November 1. This risk can result in illegal levies and under or over charged taxes. Meeting the other current tax roll deadlines would be difficult at best and may jeopardize billing, collection, distribution and reporting functions, all critical elements to the operation of all levels of Kansas government. These issues will directly affect the taxpayer, county and all taxing districts.

I respectfully request that you not support HB 2176. Thank you for your time and attention on this matter.

Sincerely,

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