



## TESTIMONY IN OPPOSITION OF HB 2501

To: House Committee on Assessment & Taxation  
From: Doug Robinson, Finance Director  
Date: February 15, 2012

Thank you for the opportunity to present written testimony regarding HB 2501. The City of Lenexa understands this bill was introduced to treat all "trade fixtures" as personal property instead of real property. The City of Lenexa opposes this legislative item.

HB 2501 would broaden the machinery & equipment property tax exemption adopted in 2006. As a result, the property tax base would be further reduced in Johnson County and the State of Kansas. The City of Lenexa opposes any further reductions in the property tax base and the resulting reduction in property tax revenues for local governments.

Please contact me if you have any questions or need additional information.

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