



Kansas County Treasurers Association

Joe Grisolano, President

---

## TESTIMONY

**Senate Local Government Committee**

**House Bill No. 2548**

**March 5, 2011**

I am Gayla Shields, Miami County Treasurer, and am here today representing the Kansas County Treasurers Association in support of HB 2548. Thank you for allowing me to come before you today.

This bill, in part, is intended to prohibit the abuse of the poverty affidavit created in 1876. K. S. A. 79-2102 and the affidavit were to help the poor that found themselves struggling financially to make ends meet, and has now found its way into the hands of businesses. In 2011, an oil company made use of this affidavit in Lane County. At the time the affidavit was filed, approximately \$589,000, plus interest and fees, were owed on the taxes billed. As you can imagine, the use of this affidavit, which relieved them from the immediate tax burden had a huge impact on Lane County and the local taxing jurisdictions. The current law would allow this same occurrence in any Kansas county. The current law doesn't provide any limitations on how many years the affidavit can be utilized, nor does it stipulate any reference that the taxes ever have to be paid. If this provision was widely used across the state, the impact to all forms of local government and the state would be great!

In addition, the bill allows partial payments to be taken by County Treasurers for personal property taxes, just as is in current statutes allowing partial payment of real estate taxes.

Thank you for your time and attention and for considering my testimony. I ask for your support of this bill.

Respectfully,  
Gayla Shields, Miami County Treasurer