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January 28, 2013

Members of the House Committee on Taxation
Representative Richard Carlson, Chair
Representative Tom Sawyer, Ranking Member

Testimony of the Kansas Association of Community College Trustees (KACCT)

Re: HB 2047 concerning property tax levies and publications

From: Janis Lee, Allie Devine, Devine & Donley, LLC

Representative Carlson and Members of the Committee on Taxation:

Thank you for the opportunity to submit written testimony on the provisions of HB 2047. KACCT submits this testimony as a neutral party. Community colleges have traditionally been exempt from the provisions of KSA 79-2925b. It is our understanding that community colleges will now be subject to the publication provisions of this section. We seek clarification as to whether this bill envisions something “more” than the process utilized by our colleges today.

Community colleges are public institutions governed by locally elected boards and members are referred to as “Trustees”. The term “trustees” captures the essence of our governing bodies. Trustees are persons who entrusted with setting the goals and priorities of the community college; the governance of the community college; and the prudent use of community resources through the taxation authority. (See K.S.A. 71-1402 et seq.).

In developing budgets for community colleges, there are numerous opportunities for public input. Traditionally, community colleges publish proposed budgets and hold public hearings on those proposals. Trustees, in public meetings, consider carefully the implications of any budget on both the taxpayer and persons served by the college. After careful and public deliberation, final budgets are published in local papers. Does the legislature intend for any additional actions to be taken? If so, we ask that those actions be specified and we have an opportunity to comment prior to committee action on the bill.

Finally, we ask that the legislature refrain from any amendments to this bill that may be construed as a “lid” on local taxing authority. Community college trustees do not wish to raise the cost of education to anyone, especially taxpayers but must act prudently to carry out the mission of the colleges.

Again thank you for the opportunity to submit testimony. We are available to answer questions and await clarification of the intent of this bill.