



To: Chairman Richard Carlson and the House Taxation Committee
From: Randall Allen, KAC Executive Director
Date: Tuesday, January 29, 2013
Re: HB 2047

Chairman Carlson and members of the committee, my name is Randall Allen, Executive Director of the Kansas Association of Counties. I am here today to express our opposition to HB 2047 in its current form.

There may be honest disagreement about the underlying intention of HB 2047. If HB 2047 is in any way an attempt to impose a tax "lid" or limitation on elected county officials, we steadfastly oppose the bill. However, if the intent is to bring greater transparency to the decision-making process with regard to property tax levies for local governments, we would suggest that the bill be simply amended to supplement the current Truth in Taxation legislation enacted in 1999 (K.S.A. 79-2925b) and the budget law (K.S.A. 79-2929), and fine-tune them as appropriate.

The current Truth in Taxation law (K.S.A. 79-2925b) requires local governing bodies to adopt a resolution or ordinance if they intend to approve a budget which is funded by property tax revenue exceeding that of the prior year, with the exceptions listed in lines 23 through 27 on page 1, and lines 4 through 7 on page 2, of HB 2047. Essentially, current law prevents a local governing body from levying property tax on any market-based increases in valuation, without first signaling an intention to do so, by adopting a resolution. Since no county resolution can be enacted without a majority vote, the proposed language in Section 1 of HB 2047 seems superfluous.

Section (1) (c) of the bill requires advance notice of a vote to approve a budget containing a property tax increase in the form of a publication in the official county newspaper. K.S.A. 79-2929 already requires all local governments to publish a "Notice of Public Hearing" to inform the public that the governing body shall meet "for the purpose of answering and hearing objections of taxpayers relating to the proposed budget." By statute, the notice must include the proposed budget in groupings designated by the state's director of accounts and reports. It would seem that the purpose of the current statutory notice referenced in K.S.A. 79-2929 could be merely broadened to notify the public of a potential tax increase. This notice must be published "in a weekly or daily newspaper of the county having a general circulation therein." By law, the publication must precede the budget meeting by at least ten days. We would be happy to work with all parties in determining the best possible publication language to ensure that the greatest number of citizens are notified, both of the budget hearing but also of the possibility of a property tax increase, if one is anticipated.

In summary, we believe in transparency of governmental decision-making processes at all levels, and we think that such transparency can be strengthened by simple amendments to current law, short of HB 2047 in its current form.

Thank you for the opportunity to comment on this legislation.

300 SW 8th Avenue
3rd Floor
Topeka, KS 66603-3912
785•272•2585
Fax 785•272•3585