



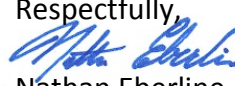
Testimony of the Kansas Association of Counties
to the House Tax Committee on January 28, 2016
Supporting House Bill 2377 (averaging property taxes on homes)

Mr. Chairman and Members of the Committee:

In 2014, Representative Jim Kelly approached the Kansas Association of Counties to discuss concerns shared by homeowners on a fixed income. Representative Kelly heard from constituents who had few options if property taxes increased beyond their monthly income. He wanted to find a way to create greater predictability and consistency in a property-tax bill. Last summer, KAC and the Department of Revenue worked with Representative Kelly, who eventually produced HB 2377, the bill currently before this committee.

The bill provides an opt-in program for counties to flexibly collect property taxes. Currently, citizens must pay property taxes in full on December 20 of each year. Or they may pay in equal payments on December 20 and May 10 of the following year. In practice, some counties have already established flexible installment payments, but HB 2377 would give counties greater legal authority to meet citizen needs in this area. The legislation would also allow homeowners to use the property-tax-averaging plan to set a predictable payment schedule. Both prongs of the bill allow counties to work with citizens regarding property taxes.

Particularly because this is an opt-in program, KAC can enthusiastically support the measure. It gives counties another tool to be good service providers. We are thankful to Representative Kelly and the Department of Revenue for the thoughtful approach to legislation, and we are thankful to this committee for your consideration. We ask for your support of HB 2377.

Respectfully,

Nathan Eberline
Legal Counsel