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COUNTY OF BROWN, STATE OF KANSAS

COURTHOUSE - 601 OREGON ST.
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To Whom It May Concern:

Brown County stands in opposition to the tax lid enacted during the 2015 session. The tax lid was never presented as a bill during the regular session of 2015 and never received a public hearing. While the tax package was intended to balance the state budget, it does not. It actually adds more budgetary problems by handicapping the local governments' budgeting ability.

The tax lid is unworkable, which is not surprising given that no public input was allowed. As you may or may not be aware, the process for the county budget begins in June with department proposals. Valuations are delivered in July, and then certified to the state by August 25. It is not possible to hold an election in August or November under this timeline. The reason being the election official needs at least 60 days to prepare ballots and the military/overseas ballots must go out 45 days before the election, pursuant to state law. The inclusion of a provision for a special election does not help due to timing and expense.

The State has shifted more and more responsibilities to the county level and if the Kansas legislature is concerned about high property taxes, it should consider what actions it has taken to increase those taxes at the local level. The counties provide state services such as collecting taxes, registering motor vehicles, and providing public health programs, just to name a few. The county has then become responsible for the cost also. If Brown County cannot raise the necessary revenues to support these services, the services will be cut. The citizens of Brown County will see an unfortunate decrease in local services.

The Kansas Association of Realtors' (KAR) proposed fix in its 2016 legislation – changing one date – does not eliminate the problems with the election and budget timelines. The budget process outlined in Kansas statute begins with appraising property in the county at the beginning of the year and cumulates with mailing the tax statements to taxpayers at the end of the year. Altering one date within the domino-effect of dates does not fix the issue.

The KAR has labeled this bill as the "ultimate local control" allowing citizens to vote for the property tax increase. However, the election process does not work with the statutorily - prescribed budget process. Without a functioning election piece, the legislation becomes a solid tax lid. Citizens will not have the opportunity to vote on the issue of property taxes, but instead will see fewer services provided by their local government operating under a tax lid. Not to mention the added expense to the county which becomes an expense to the public, of a special election.

House Taxation
Date: 3/9/16
Attachment: 44

We ask that you repeal the tax lid legislation of 2015. It is offensive to local control. Kansans support smaller government and believe the government closest to the people is the most efficient and most in tune with local Kansans. It is hypocritical for our State legislators to deride Federal rules and legislation as being out of touch with Kansans and local control, when those same legislators appear to believe that they "know what's best" for Kansas cities and counties and impose legislation without our input. Kansans will vote for the local officials they think best represent them and their values. Kansans do not want the State-which has proven it cannot balance its own budget-to make decisions of this kind at the local level.

Sincerely,

Warren Z. Plesner

for

Shirley A. Plesner