

# CITY OF SHAWNEE

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## HOUSE COMMITTEE ON TAXATION HB 2376

**Written Testimony in Support of HB 2376 on behalf of the City of Shawnee**  
By Nolan Sunderman, Assistant City Manager  
March 16, 2017

Honorable Chair and Members of the House Taxation Committee:

One of the most significant policy decisions local governing body members make each year is the City's budget. This is not a task taken lightly and is based on several months of open discussions about how to use the annual budget to meet the City's long-term needs, goals, and strategic plans. It dictates the services the City can provide and shapes the future of the community and is voted on by those who are elected to serve and represent. Kansas has a long history of supporting local control as represented in the State's Constitutional Home Rule Authority.

The Shawnee Governing Body as part of their legislative program adopted the following statement regarding the tax lid:

*Funding discretion and flexibility are key components of effective local fiscal management and local government responsiveness. Local government officials are elected by their residents to make decisions that best shape the future of their communities. Tax and spending lids impede local residents' ability to shape their own community through the election process. Additionally, local elected officials create plans for the long term viability of their communities. Any arbitrary cap on taxing or spending limits cities' ability to meet the needs of their own citizens. The City supports the repeal of the 2017 tax lid that limits local government decision making and effective representation of their constituents. Absent a repeal, the state-imposed property tax lid on local governments should be modified to replace the expensive and cumbersome mandatory election with protest petition provisions.*

While this proposed legislation does not repeal the tax lid outright, the City finds this legislation encouraging. A protest petition driven election replaces the incomplete, mandatory election requirement with a structured process that is discretionary with the electors. A protest petition election would allow the city to have an opportunity to explain and educate its taxpayers regarding the need to increase the budget beyond the tax lid limits. The cost of holding an election, simply because the proposed budget exceeds the tax lid limit, is avoided.

The proposed legislation which includes the protest petition election does not alter the tax lid law, only the election process. Upon the receipt of a valid protest petition, the governing body is permitted to either call an election to authorize a budget increase



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beyond the tax lid amount or adopt a budget that doesn't exceed the tax lid amount. The latter position by the governing body would avoid the need to hold an election.

Additionally, if this legislation is not significantly modified and the lid remains in place with a required election, it is important to recognize the impact on the City of Shawnee. While some of the questions regarding how exemptions will get factored into the budget form make calculating an exact dollar impact of the tax lid difficult, there are several community needs that we are facing in the near future, that are currently not budgeted and will have costs associated with them. Also, please consider the cost of having these elections. For the City of Shawnee, a citywide special election would cost an estimated \$120,000.

Mr. Chairman, we want to thank you for your commitment on holding meaningful hearings on this topic. The City of Shawnee is encouraged with the direction of this bill. Thank you for your consideration.

