

**SUBMITTED REMARKS**

**Board of Commissioners of Coffey County**

**Proponent**

**HB 2424**

**Property Tax Lid; Exemption for Certain Employee Benefits**

**House Taxation Committee**

**May 9, 2017**

The Board of Commissioners of Coffey County, Kansas would like to add their support for HB 2424, which would exempt certain employee-related costs from the tax lid passed in 2016.

As the State of Kansas is aware, the financial requirements to pay for health insurance, employee benefits, workers compensation, social security and retirement increase every year by a margin significantly greater than the rate of inflation or increase in the consumer price index and by and large, cannot be contained or controlled through the normal budgeting process.

Cities and counties have little, if any control over these expenditures, making an exception to the property tax lid appropriate. Requiring a special election for electorate consideration of increased expenditures due to these employee-related costs would create an undue burden on local governments, given their inability to lower such costs through the budgeting process.

The tax lid legislation included certain exemptions to a local budget, such as state and federal mandates, emergencies, disasters, law enforcement, fire protection and emergency medical services. These costs and others enumerated in the Act have similarities to the exemption proposed in HB 2424 – the city or county has little ability to avert or avoid the costs related to these expenditures no matter how accurate their budgeting process or successful their planning.

On behalf of the Board of Commissioners of Coffey County, we thank you for your consideration of our position.

---

Donna L. Berland, Administrative Assistant  
Coffey County Commissioners  
Courthouse, 110 S. Sixth, Room 204A  
Burlington, KS 66839  
Phone: (620) 364-2683  
FAX: (620)364-8531  
[dberland@coffeycountyks.org](mailto:dberland@coffeycountyks.org)

Whitney Damron  
Whitney B. Damron, P.A.  
(785) 224-6666  
[wbdamron@gmail.com](mailto:wbdamron@gmail.com)