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COMMITTEE ON TAXATION
HOUSE BILL NO. 2780
APRIL WARDEN, SEWARD COUNTY ADMINISTRATOR
MARCH 20, 2018

Chairman Johnson and Members of the House Taxation Committee,

Thank you for allowing me the opportunity to provide written testimony on behalf of Seward County, Kansas in regards House Bill 2780 concerning property taxation; relating to valuation, appeals, and payment of cost by county.

Counties are faced with many unknowns when planning an annual budget to provide services to our constituents and be as efficient as possible. House Bill 2780 would create more burden as it would be virtually impossible to prepare a budget with unknown cost in relation to tax appeals. The cost associated with tax appeals from filing fees, legal fees (tax representatives or attorneys), travel expenses (meals, hotels, mileage), witness fees for testimonies (expert witnesses), fee appraisals, just to name a few, would be very difficult to estimate. You must keep in mind we are hampered with tax lid legislation as well.

The passing of House Bill 2780 encourages all to appeal their taxes when we have County Appraisers who work diligently to set a fair value and follow the guidelines set before them. If there is no incurred risk on behalf of the individual or company appealing the taxes they will take this free shot to see if it will pay off for them. If taxpayers pay under protest and do not request a formal hearing but later appeal, Counties are faced with refunding money that has already been collected and have levied taxes against. This is detrimental to those taxing entities who then have to refund these amounts.

Citizens have the right to appeal. They have the opportunity to become educated on how their value is set and to request a hearing with their County Appraiser. I urge you to consider the unintended consequences of passing House Bill 2780 and how it could negatively affect County Government.

Thank you for your time and listening to our concerns.

A handwritten signature in cursive script that reads "April D. Warden".

April D. Warden
Seward County Administrator