



WRITTEN TESTIMONY ONLY

**Neutral Testimony of John Smith, Stanton County Commissioner
Before the House Committee on Taxation
House Bill No. 2340
March 14, 2019**

Member Counties

Barber

Barton

Clark

Ellis

Finney

Ford

Gove

Grant

Gray

Hamilton

Harper

Haskell

Hodgeman

Kearny

Kiowa

Lane

Logan

Meade

Morton

Ness

Norton

Rawlins

Rice

Rush

Russell

Scott

Seward

Sherman

Stanton

Stevens

Thomas

Trego

Wallace

Wichita

Chairman Johnson and Members of the Committee:

Kansas Legislative Policy Group (KLPG) would like to thank you for the opportunity to provide written testimony today. KLPG is a non-partisan, non-profit organization comprised of elected commissioners representing the collective interests of 34 rural Kansas counties. We appreciate the opportunity to submit neutral remarks on House Bill No. 2340.

House Bill No 2340, by amending K.S.A. 75-2005, restricts the use of incremental increases in property taxes for certain property classifications when paid under protest, until a final determination on a valuation appeal is made.

County personnel will be required to calculate the increment in question and withhold distribution. Generally, this will require escrowing the “increment” into special fund within the county. The county will need to monitor the status of the challenged increment through the paid under protest process, which could take years.

Our members have some concerns about the amount of additional work and oversight this legislation might create for our counties and any additional costs for personnel time or implementation/programming that may be incurred.

What might be helpful for you to consider is how can we achieve more timely resolutions to valuation appeals? Implementation of a fixed deadline for valuation appeals as it applies to delinquent property tax payments. Currently a taxpayer with unpaid taxes can appeal their value at any point prior to a sheriff’s sale through the paid under protest process which could be several years from the original tax due date. These issues create additional sets of problems for local governments.

Thank you for your consideration and the opportunity to present this written testimony to the Committee. I encourage you to be sensitive to these concerns as you deliberate on House Bill No 2340.

John Smith
President