



*Jim Howell*

*Commissioner – Fifth District  
Board of County Commissioners  
Sedgwick County, Kansas*

House Committee on Taxation  
3/16/2020  
Testimony in Support for SB 294

Chairman Johnson, Vice Chair Mason, Ranking Member Gartner, and members of the House Tax Committee, I come to you in support of SB294 as amended by the Senate.

I stand before you today as a single county commissioner. My testimony does not necessarily reflect the majority of the Sedgwick County Commission.

Kansas Constitution Bill of Rights states “§ 2. Political power; privileges. All political power is **inherent in the people**, and all free governments are founded on **their authority**, and are instituted for their equal protection and benefit.”

First, I commend the legislature for attempting to enhance local elected official transparency and the public’s awareness in the local budget process. Knowledge is power. Taxpayers have an absolute right to know about proposed changes that would increase their tax burden and they have a right to speak to those proposed changes before they are adopted.

This bill is balanced, allowing the local elected officials to fully respond to the needs of their community while informing and empowering their constituency to more keenly track the growth of government.

Certainly, you have heard from constituents everywhere that property taxes in Kansas have become excessive. We talk about the 3-legged stool of government revenue but that does not apply equally to local government or school districts. Schools and Local Government rely heavily on Property Taxes as the primary source of their discretionary revenue. Anything we can do to bring more awareness to the inner workings of government is commendable.

I do have just a couple of amendments I would like to recommend:

- Since this bill is intended to enhance transparency and accountability, I would like the state and the schools to be under the same law. The greatest share of property taxes should not be exempt from the same transparency and accountability provisions.
- The dates and deadlines built into the bill are unworkable. Please work the states Appraisers, Treasurers, and Clerks to clean up the dates and deadlines.

- Amend this to allow a less expensive notification option. In Sedgwick County, we estimate it will cost about \$150,000 each year to notify each property tax payer of any proposed tax increase if we send a full sized letter. If we could put the most important information on a postcard with web-links to the full details, we could do a mailing for about \$56,000. Please consider making a change to help us not spend more than necessary to communicate with property owners.
- Requiring a binding vote at the conclusion of the public hearing is premature. I agree with holding the elected officials accountable but the proposed tax increase is not something that should be voted for early in the budget process. Only when all the growth is scrutinized and new needs are verified should the elected officials need to commit to a position. Before that, it is a work in progress.

**Please pass SB294 with these minor amendments.**

- 1) Bring Schools and the State under the same transparency and accountability law
- 2) Allow government to utilize electronic technology or less expensive postcard notices to inform the property owners of the proposed changes
- 3) The baseline dates in the bill are unworkable. Please seek input from the offices of the county appraiser, treasurer, and clerk and make the necessary date changes to accommodate their natural processes.
- 4) Please strike lines 27-28 on page 3. It is better that this law require that we conduct a public hearing on any proposed tax dollar increase without a concluding vote. However, once the budget is officially adopted, require the governing body to publish the increase or decrease in the property tax funds (expressed in dollars & a year-over-year percent change) as well as the new tax levy rate (expressed in mills & a year-over-year percent change).

Regardless if you choose to make any changes, I am a proponent of this bill. Please know I believe that amendments 3 and 4 above are 'must-have' technical changes. Amendments 1 and 2 are desirable but not must-have changes.

Again, I commend you for empowering the people to have greater awareness on which governing body is potentially raising their taxes and for assuring them a voice in the process. I also believe this is an improvement over the tax lid because it empowers the elected officials of local government to be accountable to the people and to govern as needed

Thanks for the opportunity to provide this testimony. Please contact me for clarification or discussion.

Jim Howell

