



**Testimony to the Senate Assessment and Taxation Committee
In Opposition to SB294
February 7, 2020**

Chairman Tyson and Committee Members

The Kansas Association of Chiefs of Police (KACP) have concerns about Senate Bill 294 and are opposed to its passage.

Unlike the current statutes, there are no exemptions for emergency services like fire department, emergency medical services and for police departments. Under current law there is an emergency service exemptions from the tax rate calculations. The function of the exemptions allows for emergency services agencies to replace equipment in a timely manner. The timely replacement of equipment is important to the safety and wellbeing of our communities.

To illustrate, if a parks and recreation vehicle breaks down while workers are on the way to trim trees at a city park, it does not really impact safety and wellbeing of a community. But, if a police car, a fire truck, or an ambulance breaks down on the way to an emergency call, there is certainly impact on safety and wellbeing of a community. Public safety agencies need to be able to replace equipment in a timely manner and not have to delay replacement because of the difficulty in requesting an increase in the tax rate. Maintaining an exemption for emergency services will help ensure equipment is replaced in a timely manner and stays operational for safety and security of the communities we serve.

It appears that the writers of this legislation were hoping to create property tax controls that would improve transparency with taxpayers regarding the processes used to increase or restrict the increase of property taxes. We feel that is a good goal to strive to attain. Instead, the KACP feels what has been proposed in SB294 is something onerous.

What is proposed in SB294 would lead to the creation of a process will make it extraordinarily difficult to raise local tax rates. And contrary to the goal of not unduly constraining local governments, it will make it almost impossible to comply with the proposed statute. An example of a flaw in SB294 is illustrated in: Section 1. (d)(3) "The public hearing shall not be scheduled at the same time as a public hearing of another taxing subdivision or taxing district in the county scheduled for the purposes of this section." While this may not be a problem in many counties, it will certainly be a barrier to success in larger more populated counties.

The KACP feels that government bodies will, because of the complexities built into SB294, forgo increases in tax rates when the increases are actually needed. When government bodies eventually decide to navigate the complex requirements of SB294, if the government bodies are successful, the result will be large increases in tax rates. Big jumps in taxes, are not good for the citizens of our state.

The Kansas Association of Chiefs of Police urges you reject SB294.

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