



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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Testimony of the Kansas Association of Counties to the  
Senate Committee on Assessment and Taxation  
Opponent Testimony on SB 294 • February 5, 2020

Madam Chair and Members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer testimony on SB 294, which would change the notice and hearing requirements for increases to the budget of any taxing subdivision of the state. SB 294 is not the Utah model of property taxation. While the Utah model allows for increases in property taxation due to new growth, SB 294 has no such provision. SB 294 also does not include CPI increases. Regardless of growth in an area or CPI changes, unless the notice and hearing requirements were fulfilled, the total dollar amount of property tax collections would remain flat.

SB 294 is especially burdensome on county clerks, who would be responsible for submitting the information of all taxing jurisdictions within their respective county to the state for review, as well as sending out notices on behalf of all taxing jurisdictions within the county. In counties with many taxing entities, notices could tie up clerk staff for days or weeks at a time just to send out notices. In election years, this could be especially problematic with a primary election around the same time. The bill also requires that tax revenue above the "certified tax rate" be returned to taxpayers. As a result, the cost of notice and hearing may exceed the amount of the increase.

This also points to a flaw in the Utah model. In Utah, many local governments have kept rates flat for several years, followed by extreme tax increases, likely because a smaller increase is simply inefficient due to the costs.

Finally, SB 294 may be impossible to comply with in reality. The bill requires that if there is to be an increase in the certified tax rate, no hearing within a county may be held at the same time as any other. The bill requires that a "reasonable time" be allowed for public comment, followed by a vote by the governing body in the same meeting. This means that it would be nearly impossible to hold multiple hearings on the same night.

Please reject SB 294. Thank you for your time and attention.

Respectfully,

A handwritten signature in cursive script that reads 'Jay Hall'.

Jay Hall

Kansas Association of Counties