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February 3, 2020

The Honorable Chair Caryn Tyson
Senate Assessment and Taxation
Capitol Building, Room 548-S
Topeka, KS 66612

Re: Senate Bill 294

Dear Chair Tyson and Members of the Committee:

The Board of County Commissioners, County Clerk, Appraiser and County Counselor have examined the proposed SB 294 and its potential effects on county government. Our concerns about SB 294 are multiple in number, and include the following:

- 1) The timeline required to complete the requirements of the suggested chronology;
- 2) The number of taxing subdivisions included in SB 294, which could be as many as 76 in Geary County alone;
- 3) The costs to each taxing subdivision which are not anticipated nor budgeted, at any level;
- 4) The increased "number of employees" necessary to comply, which is arguably prohibited by SB 294;
- 5) The lack of consideration as to unanticipated costs of a local emergency or other increased costs in any given year;
- 6) The lack of knowledge as to the needs of each taxing subdivision; which are different in each locale;
- 7) The effect of the potential diminution, or "decrease", in assessed valuation in any given year;
- 8) The coupled effect of the "tax lid" upon local government budgets, which is not addressed at all in SB 294;
- 9) The apparent mistrust of local government to govern, manage and account for its own affairs.

While the "tax lid" and its effects have created a process that has been problematic on occasion, local government has managed to adapt and comply on its limitation. This bill creates obstacles that are arguably impossible to comply with, impose unreasonable burdens, potentially create costs which may outweigh any

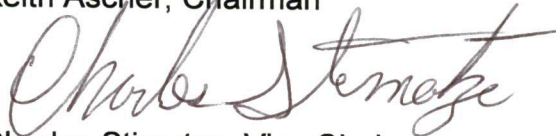
The Honorable Chair Caryn Tyson
February 3, 2020
Page 2

possible "tax savings" and have no clear objective given the current state of assessment and taxation, which appears to be sufficiently compliant with "truth in taxation". We know you will give these concerns the attention necessary, and as always, remain hopeful of continued dialogue about these important issues.

Respectfully,



Keith Ascher, Chairman



Charles Stimatze, Vice Chairman

Brad Scholz, Commissioner (absent due to illness)



Rebecca Nordyke, County Clerk



Travis Lilly, Appraiser



Steven L. Opat, County Counselor