



February 5, 2020

Testimony in Opposition to Senate Bill 294 Senate Taxation Committee

Chairwoman Tyson and Members of the Senate Taxation Committee:

I appear today on behalf of a coalition of Northeast Johnson County cities, presently comprised of the cities of Merriam, Mission, Prairie Village, and Westwood Hills. I appreciate the opportunity to provide testimony in opposition to Senate Bill 294, which we believe is a direct challenge to cities' home rule authority and appears to be even more detrimental and an infringement on local control over our citizens' tax policy than the currently existing tax lid.

The authority of municipalities and other public entities is rooted in Kansas constitutional authority and in cities' close connection to our taxpayers. The State took most of the authority of cities to tax locally when LAVTRF became law. The State neglected, then partial made "slider payments," and finally canceled the payments altogether for tax relief. The current tax lid was conjured up and wedged into a tax bill on the Senate floor. Without a hearing or input from local governments, much less citizens, the Legislature hand-cuffed local government to a degree far beyond any measure the Legislature would contemplate apply to its own taxing and governing authority. Senate Bill 294 now purports to address an unexpressed concern from local citizens by removing cities' ability to collect increased assessed valuation without a burdensome and bureaucratic process.

The process for compliance in this bill is burdensome and as others have pointed out, is difficult if not impossible to fit within the real timeframes of local government. The hearing process micro-manages the structure and time of public hearings to rendering them unworkable in a large urban county. The notification and mailing requirement's processes are time-consuming and unfunded mandates in larger communities. The bill also excludes from consideration any of the specific provisions that are included in the tax lid calculation such as public safety expenses.

In the interest of protecting the home rule authority of our cities, Merriam, Mission, and Westwood Hills request the Committee not advance Senate Bill 294. The burdens, including administrative workload and compliance costs, outweigh the benefits of the bill. Local taxation is already open, public, and limited. City decision makers are already answerable to the ballot box.

Thank you for your consideration and I welcome any questions or further discussion you may have on this matter.

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