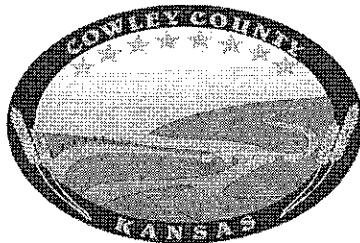


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Karen Madison

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February 3, 2020

Re: Senate Bill 294, Concerning establishing notice and public hearing for property tax purposes

Chairman Tyson and Distinguished Committee Members,

As Cowley County Clerk and Election Officer, I thank you for your time in allowing me to submit written testimony as an opponent of this bill.

There is currently a mechanism in place for budget hearings by every entity and every taxpayer is welcome to attend those budget hearings. Within that notice is the amount of actual tax dollars levied by that entity for the current and the previous two years. In addition to the actual dollars in that notice, the levy rates, estimated for the current year, and the actual rate for the two previous years, are included in the notice. Individually mailing out notices to taxpayers places an additional burden and expense on each entity when there is already a notice requirement in place. It appears the intent of the bill is to keep the dollars requested each year at the same level, not allowing for inflation or increased costs of providing the services required by each entity. There are instances of growth in value due to new construction and new uses that in turn cause new expenses to the taxing entity. This bill, as written, does not provide for growth.

I understand there is a general frustration with property taxes from everyone. That also includes those of us who are watching those dollars spent and trying to do the best with what we have. For a County, township, cemetery district and other small taxing entity, property taxes are virtually the ONLY funding source. This bill creates additional requirements on each taxing entity when there are already hearings and publications in place to inform the public of the taxing intentions. Just as the State does not want the Federal Government to tell them how to spend money, I am sure you understand the frustration on a local level of being told how to spend the small amount of dollars some of these entities receive. I have township officers who take care of miles and miles of roads on a budget of less than \$50,000. They, like all our local elected officials, try to be good stewards of the money provided by property taxes, all the while knowing if they increase anything they are also increasing their own taxes.

I respectfully ask you to allow the requirements that are already in place to work the way they have worked for many years and focus more on educating the general public on the mechanisms in place to find out what is happening on the local front with property taxes.

Respectfully,

Karen Madison

Cowley County Clerk/Election Officer