



WRITTEN TESTIMONY ONLY

Testimony of John Smith, Stanton County Commissioner
Before the Senate Committee on Assessment and Taxation
In Opposition of Senate Bill No. 294
February 7, 2020

Member Counties

Barber

Barton

Clark

Ellis

Finney

Ford

Gove

Grant

Gray

Hamilton

Harper

Haskell

Hodgeman

Kearny

Lane

Logan

Meade

Morton

Ness

Norton

Rawlins

Rice

Russell

Rush

Scott

Seward

Sherman

Stanton

Stevens

Thomas

Trego

Wallace

Wichita

Chairperson Tyson and Members of the Committee:

Kansas Legislative Policy Group (KLPG) would like to thank you for the opportunity to provide testimony today on Senate Bill No. 294. KLPG is a non-partisan organization comprised of elected commissioners representing the collective interests of 35 rural Kansas counties.

Senate Bill No. 294 creates a certified tax rate for taxing entities in the state and establishes a notice and public hearing process for governing bodies. We are opposed to Senate Bill No. 294 as presented.

As locally elected officials, we work diligently to address the needs of our communities and provide necessary public services, while being fiscally prudent about expenditures. We work hard to fund essential county services with the least financial impact to our residents and don't increase taxes frivolously or without good cause. County commissioners are business owners, land owners and property taxpayers. The decisions we make as county commissioners impact our lives too.

We are all for fair, equitable and transparent tax policy. Property values are not static, market values change in a non-uniform pattern and counties respond to those fluctuations. There are established procedures for appealing valuations, creating and adopting local government operating budgets and taxpayers are encouraged to participate in that process.

Senate Bill No 294 has incorrectly been characterized as the "Utah Model". It is not. The driving force behind the adoption of this provision by the State of Utah in 1985 was a 5-year valuation cycle. Utah's lack of annual valuations resulted in a very large and irregular swings in property valuations. The result was either a significant over or underpayment of taxes. This is not a problem in Kansas. Properties are valued on a uniform and equal basis and adjusted to market value every year.

Senate Bill No 294 does not provide for the variations that occur in valuation process, like growth and inflation. The bill should permit counties to receive the benefits of growth when it occurs and a CPI adjustment for inflation before triggering "Truth in Taxation" provisions. Receiving a CPI adjustment will provide modest growth for counties. Counties must meet growing demands on county services including infrastructure investment, resources for the homeless, behavioral health and healthcare services, fire protection, law enforcement, jail services, elections, etc.

The proposed legislation places new duties and requirements on county clerks who will be responsible for providing assistance to other taxing districts. In many counties, the county clerk's offices are small staffs with busy workloads. Adding additional work requirements on county clerks may be burdensome during their busiest time of the year. I have attached a short list of duties our clerks now perform.

I live in Stanton County which is located along the Kansas – Colorado border, with a population of 2,400 people. The Stanton County Clerk manages 29 different levies for 5 taxing districts. Other counties have many more taxing districts. Under Senate Bill No. 294 each taxing districts is required to submit their hearing dates with their notices to the county clerk. The county clerk would facilitate the meeting notification process. Should multiple entities choose the same meeting date, who will be managing and coordinating calendars so multiple events don't occur on the same day?

We agree - something should be done to reduce the property tax burden. But, please not this approach.

The property tax lid is the most challenging obstacle to reducing property taxes, repealing the lid is the best, most efficient way to have an impact on lowering taxes. Not Senate Bill No 294.

Thank you for the opportunity to present testimony to the Committee. We ask that you reject Senate Bill No. 294.

John Smith
President
Kansas Legislative Policy Group

DUTIES OF THE COUNTY CLERK

- COUNTY COMMISSION SECRETARY
 - Keep County Commissioners' official records
- BOOKKEEPING
 - Tracks and monitors all county budgets (Audit all budgets and file with the state as required)
 - Combine all valuations for each tax district and certify values to each tax district and the state
 - Assist with preparation of township and cemetery budgets and annual reports
 - Compute all tax levies and prepare levy sheets
 - Prepare real estate, personal property and state assessed tax roll and certify to County Treasurer
 - Prepare added and abated taxes to original tax statement/tax roll
 - Balance and certify distribution of motor vehicle taxes to County Treasurer
 - Accumulate and file a bonded indebtedness report of all county tax entities
 - Coordinates and pays all county expenditures
 - Coordinates payroll and benefits for all county employees
 - Maintains duplicate ledgers for Treasurer
 - Maintain county licensing records
 - Maintain county retirement records
- PERSONNEL
 - Maintain County Clerk personnel files
 - Prepare ads for vacant positions
 - Maintain copy of current county policy and job descriptions
- REAL ESTATE
 - Record transfer of ownership from deeds.
- WILD LIFE & PARKS
 - Issue Fish & Game licenses, large game permits, stamps, park permits, and boat registration
 - Prepare reports to Wildlife & Parks and the State Treasurer of Sales
- COUNTY ELECTION OFFICE
 - Voter Registration Site
 - Maintain Registration Database
 - Verify Registration Validity
 - Generate Registration List and Reports
 - Accept Filings for Public Office
 - Prepare Newspaper Publications for Elections
 - Prepare Selection of Election Board Workers
 - Prepare Ballots
 - Make Available Advance Voting for Voters
 - Prepare Results and Provisional Ballots for County Board of Canvassers
 - Certify Election Results to the Public and Secretary of State
 - Prepare Certificate of Nomination and Certificate of Election Forms
 - Record all Election Results in Permanent Record
- COUNTY FREEDOM OF INFORMATION OFFICER