



MARION COUNTY COURTHOUSE

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TINA D. SPENCER
Master County Clerk
County Election Officer

January 31, 2020

Honorable Kansas State Senator Caryn Tyson
Chair, Senate Assessment and Taxation Committee and Distinguished Members of the Committee

RE: Senate Bill 294, Concerning Property Taxation; Relating to Tax Rates; Truth in Taxation, etc.

Chr. Tyson and Distinguished Committee Members,

As Marion County Clerk I thank you for your time in allowing me to testify as an opponent of this bill in its current form. I am an elected public official, and support transparency and truth in taxation. However, SB294 in its current form will be expensive, confusing to citizens, and problematic to implement.

Extensive experience in the budget and levy setting process and timeline leads me to offer these points for your consideration. Specifically -

- The timeline for each governing body to determine its "certified tax rate", submit it to the state, have it reviewed and available in time for notification and hearings is not practical.
- The legislation requires the County Clerk to send a notice to every taxpayer in every taxing district that is proposing an increase. Because these districts overlap, it is very likely that a taxpayer could receive multiple notices (City, Township, County, School District, Fire District, etc.). Many of these districts cross County lines, which would then require two (or more) County Clerks to send notices to taxpayers and bill the entity. The postage costs and the time to generate these notices and then bill the cost out to each taxing entity would be significant.
- Figuring yet another "levy rate" will probably not help taxpayers understand the process any better, and could even make it MORE confusing.
- It would be nearly impossible to comply with the requirement to have no overlapping scheduling of any public hearings, especially when you consider that there are so many taxing entities in every County (cities, townships, cemetery districts, watershed districts, fire districts, drainage districts, improvement districts, school districts, etc.) and many of them have property within multiple Counties. How would one even begin to track this?
- Lastly, the legislation states that the cost associated with sending the notices shall be borne by the taxing agency. These entities are primarily funded with tax dollars, which means the cost associated with this legislation will fall squarely on the shoulders of the taxpayers.

Is there a better way to accomplish the intent of the legislation? I have several ideas to offer -

- County Clerks are required to send a certified valuation notice to every taxing entity by June 15th each year. It may be feasible to include the "certified tax rate" as outlined in SB294 on that notice. (Time and expense would be involved for appropriate computer program updates to accommodate this change.)

- It is feasible that these notices for all taxing entities within the borders of each County could be posted (as a group or individually) on the County's website.
- It is feasible that each taxing entity could record that "certified tax rate" information on the State budget forms already required to be utilized by every entity. (This would require the forms to be amended by the State, as noted in the bill). These forms are already required to be published, and a hearing is already required.
- If the Legislature wishes to better educate the public about how taxes are actually figured, perhaps an informational sheet could be sent in each tax statement, or an explanatory statement / section be added to an informational sheet that a County may already be sending. Plain language and a simple example go a long way in helping people understand the process, and – in my professional opinion – would serve the intended purpose much better than a confusing legal notice (or multiple legal notices).

All of the above suggestions could serve the intended purpose of the legislation without significantly increasing costs that will ultimately be borne by our citizens.

Thank you for considering my comments in opposition of SB294.



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