



## City of Dodge City

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**Date:** February 7, 2020  
**To:** Senate Committee on Assessment and Taxation  
**From:** City Commission, City of Dodge City  
**Re:** Written Testimony in Opposition of Senate Bill No. 294

Thank you, Chairwoman, Caryn Tyson and Committee members, for allowing me to submit testimony on Senate Bill 294. The City of Dodge City is currently opposed to this legislation because it is a fundamentally flawed bill.

Since 2012, we have lowered our mill levy 5 mills, all based on local Commission authority and effort during a period of reduced financial assistance from the State. Home Rule benefits our residents by allowing our Commission the ability to be flexible as they control and manage expenditures locally.

Last December, the Tax Foundation recommended that Kansas repeal the tax lid and adopt the Utah model of Truth-in-Taxation. However, Senate Bill 294 is not the Utah model. The Utah model allows for new growth to be captured, and unlike the recommendation from the Tax Foundation, the bill doesn't repeal the tax lid.

Senate Bill 294 is flawed for the following reasons:


- It is not the Utah model - it does not allow taxing entities to account for new growth.
- It creates a complicated process where the Division of Administration is responsible for checking taxing entities' math on the certified mill levy.
- Only one taxing entity can have a Truth-in-Taxation (TNT) hearing at one time. There are 38 different taxing jurisdictions in Ford County alone.
- There is no exemption for Law Enforcement, Fire, or EMS services.
- There is no exemption for Consumer Price Index (CIP) increases.
- There is no exemption for new growth or expiring tax abatements.
- Senate Bill 294 does not remove the current tax lid, and the TNT process does not work with a tax lid election.
- The bill requires any excess tax revenue to be returned to taxpayers, so it's possible for the cost of the mailing to exceed the refund.

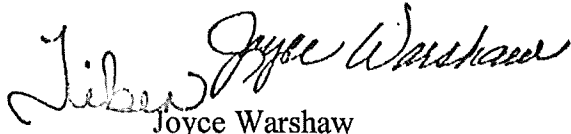
Local elected officials are faced with trying to fund a number of community priorities, including addressing a need for affordable housing, maintaining adequate facilities and equipment for our operations, providing for public safety, and maintaining city streets and infrastructure. The demand for city/county services continues to increase as we grow in population and in territory. Senate Bill 294 puts more restrictions on revenue authority for local officials, which greatly inhibits their ability to provide an appropriate level of service to a growing city. We urge you to

leave local tax spending decisions to local elected officials who ultimately answer to our local voters.

It is for all the reasons above that we strongly urge to oppose Senate Bill 294. Thank you for your time and consideration.

Sincerely,

  
Cherise Tieben  
City Manager

  
Joyce Warshaw  
Mayor