



**BOARD OF COMMISSIONERS**

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February 5, 2020

The Honorable Chair Caryn Tyson  
Senate Assessment and Taxation  
Capitol Building, Room 548-S  
Topeka, KS 66612

Re: Testimony in Opposition to S.B. 294

Dear Chair Tyson and Members of the Committee:

A unanimous Board of Riley County Commissioners submits this testimony in opposition to S.B. 294.

S.B. 294 presents a number of unreasonable practical problems for Riley County.

The first defective aspect of S.B. 294 is that it ignores the plain fact the operating expenses of every county increase every year. Each year it is more (not less) expensive to provide police, fire and ambulance protection to our citizens. Each year it is more (not less) expensive to purchase the commodities such as equipment, fuel and construction materials necessary to construct and maintain county roads and bridges. Each year it is more (not less) expensive to pay personnel to provide those county services which our citizens demand. All those ever-increasing costs are driven by the free market. Such increasing costs are out of Riley County's control. Given the fact county operating costs flow from the market, it is illogical to expect any county to place an artificial ceiling on their property tax revenue. Worse, S.B. 294 encourages counties to impose upon themselves a flat revenue ceiling, by adding new direct costs on counties, and therefore on county taxpayers.

Those new additional county direct costs required by S.B. 294 result from its required new notices and new software development. S.B. 294 requires the County Clerk's office to mail individual notices to every Riley County taxpayer with real property whenever the County's "certified tax rate" will be exceeded. Riley County contains approximately 25,000 real property parcels. Our past experience tells us the direct cost of hiring a vendor to print, stuff and mail notices to that number is about \$1.01 per notice. So the direct cost to Riley County of S.B. 294 could be \$25,250.00. Our software vendor estimates it will cost \$15,000 to make the programming changes necessary to comply with S.B. 294. And our software vendor further estimates those programming changes will take 3 months to implement. This data convinces us S.B. 294 could add at least an approximate total of \$40,250.00 in new direct costs to Riley County. These new and additional direct costs must be passed on to property taxpayers as a result of S.B. 294. Because market forces drive the current operating costs of Riley County, we believe it is unreasonable to impose upon Riley County taxpayers the cost of new notices and new software development costs.

The second defect in S.B. 294 is that it places an unreasonable administrative burden on every tax entity exceeding their newly calculated "certified tax rate." Riley County has 41 different taxing entities within its boundaries. So the County Clerk's office could be required to schedule 41 different public hearings, and must be certain none of

those public hearings conflict with one another. That will be an unreasonable burden upon county staff. This is particularly true given S.B. 294's 10-day notice requirement for each such public hearing.

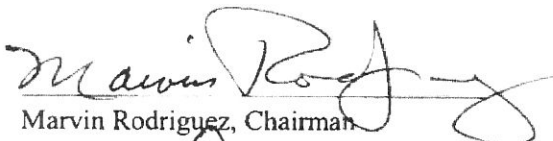
The third defect within S.B. 294 is that it ignores the fact Riley County's budgeting process is already transparent. Riley County's annual budget process has been so for many years. Multiple public hearings are held while our budgets are built, every year. Our commission focuses every year on reducing as many expenses as we can, in order to keep the final mil levy as low as possible. And we do so consistent with our taxpayers' demands for public services. There is no good reason to add additional costs in order to solve a "transparency" problem which does not exist.

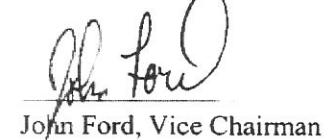
The fourth defect in SB 294 is that it assumes that Riley County real property appraisals are higher than they should be. But all county appraised values are developed under the objective oversight of the Kansas Property Valuation Division. Those county appraised values must be fixed within objective parameters established by "PVD." And Riley County appraised values are then measured by PVD against the market prices of "comparable sales" within our local market. So once again, the free market is driving the appraised values of all real properties in Riley County. Historically, Riley County's appraised values have been well within these objective parameters monitored by PVD. That continues today. There is no factual basis for any claim Riley County's real property appraised values are higher than the market requires.

S.B. 294 appears to be a solution in search of a problem—a problem which, in this Board's opinion, does not exist.

Thank you for allowing us the opportunity to express the Riley County Commission's unanimous opposition to S.B. 294.

Sincerely,

  
Marvin Rodriguez, Chairman

  
John Ford, Vice Chairman

  
Ronald E. Wells, Member