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February 3, 2020

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

RE: Written Testimony in Opposition to SB294

Dear Chair Tyson and Members of the Committee:

I appreciate the opportunity to express my concern and questions regarding this bill as it is written. I am highlighting some administration difficulties that I see could cause this to be unworkable.

1. Certified Tax Rate for the current year would generate the same tax revenue as levied the previous year using the current year's total assessed valuation. - It's not realistic to expect the tax dollars to stay the same each year. Commodities and services that is needed will continue to increase. This will trigger the Clerk's to always be sending out notifications for any taxing entity that feels the need to increase. Can the notifications be combined into one mailing or is the expectation to be each entity would have a separate mailing? Either way, it has the potential to be confusing to the taxpayer.
2. The director of accounts and reports shall review the calculated certified tax rate and supporting documentation for compliance and accuracy and notify the governing body of the results of such review before August 1 of each year. - Realistically, I don't believe that with all taxing entities from all 105 counties coming in during a one month period, they will be done to be certified by August 1. How many people will need to be hired to accomplish this timely?
3. On or before August 1, the governing body shall notify the county clerk of their intent to exceed the certified tax rate. We will need more than the intent, we will need the proposed new levy and the certified tax rate you are mentioning in the bill. If we don't have the levy information, we won't be able to prepare the notification information requirements. Budgets aren't due to the Clerk's until August 25th. Does this bill alter that Statute?
4. Who's going to coordinate all the Public Hearing dates and times? This seems impractical to think that all the taxing entities will know the others schedules.

5. Refund to taxpayers if the entity didn't follow subsection d, who will police that? Who will be doing the refunds?
6. Take effect and be in force from and after its publication in the statute book. - When you do such a major overhaul, it's imperative to include programming and vetting time, so that the intended benefit of the change is correct and valid.
7. How does this bill impact the current tax lid statute?

The tax process is a complicated process; especially when you are working to combine all 3 offices of the Appraiser, Clerk and Treasurer and their statutory deadlines and obligations; in addition to being as accurate as possible to eliminate further confusion and frustration on a taxpayer.

An education program that would be developed at the State level to simplify the explanation to the taxpayer of the process already in place would be helpful. There are many factors that can cause a taxpayer to be frustrated. Education is always helpful, even when you still don't like the results.

Thank you for your time.

Respectfully submitted,



Janet White
Miami County Clerk and Election Officer