



House Taxation Committee
Testimony - Senate Bill (SB) 13
January 20, 2021
Ed Eilert, Chairman, Johnson County

Chairman Smith and House Taxation Committee Members:

Thank you for the opportunity to provide written testimony on SB 13. Johnson County staff and elected officials have reviewed the various elements of SB 13. While we fully support the goal of SB 13; transparency for property owners, we have significant concerns with SB 13 in its current form.

The delivery of a revenue neutral rate provides the taxpayer with a false representation of the rate to be applied. The final budget approval process will be the determining factor in calculating the actual rate. Providing a revenue neutral rate in a notice creates confusion and less transparency to the taxpayer.

Johnson County provides transparency in every step of the budget process. Budget information, including meeting times and dates is provided at public meetings, on-line through the County website and using social media and print resources. These resources include social media streaming and posts during presentations, news releases, home page news stories, stories in JoCo magazine, promotions on social media and publication of public hearings in the newspaper.

The proposed budget shows every agency, department and Office budget in the County including the proposed amount of property taxes to be levied. Budget hearings are open to the public.

All Johnson County taxpayers receive a tax bill comparison which displays the previous and current year tax by taxing authority, mill rates, tax, amount of change and percentage of change.

In addition, there are two issues with SB 13 in its current form, that we respectfully request be addressed:

1. The proposed effective date for SB 13 is this past January 1, 2021. A retroactive date does not allow adequate time for the necessary notification and subsequent process adjustments for taxing subdivisions. These process adjustments include programming time and costs that have not been included in this years' budget process, which is already underway in some taxing subdivisions, including Johnson County. A more appropriate date is January 1, 2022.
2. The cost of a notice to all Johnson County taxpayers will exceed \$100,000.00. This amount does not include programming costs to derive the new information and additional labor to process notices and respond to taxpayers' inquiries. An alternative would be to provide taxpayer direction to this information on the county website.

We appreciate the committee taking these suggested amendments under consideration.