



KANSAS COUNTY TREASURERS ASSOCIATION

BEFORE THE HOUSE COMMITTEE ON TAXATION

January 26, 2021

Senate Bill 13

Testimony of
April Hall, President
Kansas County Treasurer's Association

Mr. Chairman and Members of the Committee:

Thank you for the opportunity to testify on behalf of the Kansas County Treasurers Association. The Kansas County Treasurers Association takes a neutral position on the passage of SB 13, as presented. This bill would eliminate the property tax lid and would establish a new process to notify the public of taxing subdivisions seeking to increase property taxes above the "revenue-neutral rate". It would also expand the current authority of county treasurers to accept partial payments or payment plans on non-delinquent taxes.

The dates in the current version of SB 13 provide the county clerk enough time to deliver a tax roll to the county treasurer for billing and collection in accordance with established statutes. However, KCTA opposes any adjustments to the bill that would move the deadlines for notification or public hearings back any further. We are mostly concerned with the September 10 public hearing deadline and September 20 certification deadline from taxing subdivisions to the county clerk. Any revisions to those dates or delays from taxing subdivisions would push the delivery of the tax roll from the clerk to the treasurer past November 1. That would be problematic for county treasurers to ensure they get tax bills generated and mailed in a timely fashion for collection of taxes by December 20.

KCTA is supportive of the intent of the bill to increase transparency for taxpayers, however, we feel that there are currently ample opportunities for citizens to be notified and engage in the setting of budgets at the local government level. We do have concerns that the notification requirements will create a substantial administrative challenge for the county clerk. The costs to deliver the notification will be significant. KCTA supports the option that allows the notice to be delivered by electronic means and would urge the committee to allow greater flexibility for electronic delivery methods without burdensome consent procedures between the taxpayer and the county.

We support Section 4 of SB 13 that authorizes the county treasurer, at their discretion, to accept partial payments or payment plans for both delinquent and nondelinquent property taxes. This will provide more flexibility for treasurers to provide payment options that fit the needs of their county.

Thank you for allowing us the opportunity to testify of behalf of SB 13. For the reasons provided, KCTA remains neutral on this bill.