



BOARD OF COMMISSIONERS

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February 9, 2021

Adam Smith, Chairman  
House Taxation Committee  
State Capitol, Room 346-S  
Topeka, KS 66612

Re: Verbal Testimony in Opposition to HB 2142  
Greg McKinley, Riley County Commissioner

Dear Chairman Smith and Members of the Committee:

The Board of Riley County Commissioners opposes HB 2142. It raises a number of serious questions.

HB 2142 requires Riley County alone to pay out all property taxes due any applicant. But Riley County distributes all but approximately 24% of all property taxes it collects. The remaining 76% is distributed to other taxing units such as schools, cities and the State of Kansas. Out of that 24%, our Board must pay for police and fire protection, maintain the county's roads and bridges, and fund the multiple other services which your constituents and ours demand. Those reimbursements will shrink Riley County's 24% further, depleting funds needed for essential county services. Our operating revenue losses will come at a time when Riley County emergency management and the health department have been extremely busy. We believe this cannot be what proponents intend.

There is nothing in HB 2142 limiting its requirements to the COVID-19 pandemic. As written, if a licensed day care operation in Riley County is closed temporarily because there are dangerous conditions inside which must be remedied, our Board will owe the provider a reimbursement. If a local bed and breakfast is closed because of multiple dangerous fire code violations, our Board will still owe that business owner a property tax refund. We don't believe that's what proponents intend.

HB 2142 says Riley County must issue reimbursements of property tax upon application. HB 2142 does not require any applicant to prove they actually lost revenue as a result of restrictions imposed by Riley County. That matters, because I've been told by one local restaurant owner her increased carryout business during the pandemic has covered her losses from "dine in" service. We believe proponents cannot intend reimbursements are required in circumstances like this.

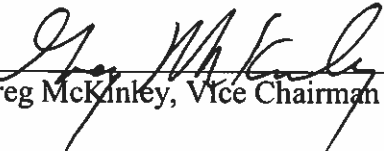
Our Board values Riley County businesses. We have already issued grants to local small businesses totaling \$2,589,055.24 from CARES funding transferred to us by the State of Kansas. Our grant program assisted 186 small businesses to begin recovering from the effects of the pandemic. Additionally, the City of Manhattan provided a separate small business emergency loan program which served 86 businesses and distributed \$382,631.00. But it will not help those recovering small businesses if HB 2142 undercuts Riley County's ability to fully fund the ongoing public health and safety services they require.

We encourage this committee to address the above fundamental issues before it decides whether or not to advance HB 2142.

Thank you for allowing me to speak on behalf of the Board of Riley County Commissioners.

Sincerely,

BOARD OF COMMISSIONERS OF  
RILEY COUNTY, KANSAS

  
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Greg McKinley, Vice Chairman

cc: John Ford, Chairman  
Kathryn G. Focke, Member