



KANSAS
ASSOCIATION OF
COUNTIES

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House Taxation Committee
February 17, 2021
House Bill 2272

Kansas Association of Counties
Opposition Testimony

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer opponent testimony on HB 2272. This bill would require counties to escrow the disputed amount of property taxes paid under protest until the property tax appeal is settled.

KAC understands the issues surrounding rising property taxes. Several bills related to property tax have already been heard this legislative session, and many others have been introduced. SB 13, which this committee has already advanced, would make sweeping changes to the county budgeting structure, which is largely based on property taxes.

In addition to the likely changes to county budgeting, KAC is concerned about the overall mechanics involved in holding these funds in escrow. County budgets are built based on collecting the assessed taxes, with some allowances built in for non-payment and valuation changes. Requiring escrow will add another element that will have to be built into the budget.

This element will not speed up the tax appeal process. Statutorily, the county must hold certain hearings and meetings by a certain deadline. Even at the BOTA level, the county is limited on how many extensions it may be granted. Taxpayers are given more flexibility. As a result, counties have a limited amount of control as to how quickly the appeals process moves.

KAC would ask that the committee not move forward with this bill at this time.

Thank you for the opportunity to provide this testimony to the committee. Please let me know if we can provide further assistance on this topic.

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