



Kansas County Treasurers Association

April J. Hall, Sherman County, President

February 23, 2021

TO: HOUSE COMMITTEE ON TAXATION

FROM: APRIL J. HALL, PRESIDENT KANSAS COUNTY TREASURERS ASSOCIATION

SUBJECT: HOUSE BILL No. 2272

Chairman Smith and Committee Members

I appreciate the opportunity to present this written testimony on behalf of the Kansas County Treasurers Association in opposition of Senate Bill 2272. This bill would require the county treasurer to hold taxes being protested in an escrow account until the payment under protest is settled. The amount of taxes being held is the amount which exceeds the preceding years' taxes if the increase is over \$500 for residential property and \$5,000 for commercial property.

The tax software systems used currently do not have the capability to create and handle these transactions. This would be a very costly enhancement to the systems. Without the enhancements the tracking would have to be a manual process. Either option would have cost implications that would fall upon the county.

In small counties distributions are made to as many as 20 taxing authorities and in large counties it is potentially over 100. Holding monies from the various taxing authorities could be detrimental to their ability to budget. If the protest would go to BOTA the amount of time the funds are held could be anywhere from a few months to a few years.

As elected officials, County Treasurers are to provide accurate and effective service to the constituents. This legislation would interrupt monies distributed to taxing authorities who depend on the distributions to meet budgetary obligations.

The Kansas County Treasurers Association on behalf of its members oppose this legislation.

April J. Hall

KCTA President

Sherman County Treasurer

813 Broadway, Rm 103

Goodland, KS 67735

(785)-890-4813 WK; (785)-821-2391 CL

ajhall@shermancountyks.gov