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Written Proponent Testimony

HB 2423 - Authorizing continuation of the 20-mill statewide levy for schools and the exemption of a portion of residential property from such levy

Presented to the House Taxation Committee

Wednesday, March 24, 2021

By

Deena Horst and Ben Jones, Legislative Liaisons

Kansas State Board of Education

Chairman A. Smith, Vice Chairman Mason, Ranking Minority Member Gartner and Members of the Committee:

In order to partially fund State Foundation Aid payments to schools, HB 2423 reauthorizes the 20-mill rate at which all taxable tangible property of a school district is taxed. This would authorize the rate through the 2022 - 2023 school year. In addition, the exemption of the first \$20,000 of the appraised valuation of residential property would be extended through tax year 2022.

Both of the 20-mill levy and the \$20,000 exemption for residential property has been in place for many years. The 20-mill levy serves to assist in financing State Foundation Aid in the school finance formula and the \$20,000 exemption for residential property serves as a means to reduce some of the property tax burden on those who own residential property.

We urge the reauthorization of the 20-mill levy to enable the partial financing of the State Foundation Aid for schools. In addition, we support continuing the \$20,000 exemption for residential property.

Thank you for your consideration of HB 2423.