



BOARD OF COMMISSIONERS

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March 11, 2021

The Honorable Chair Caryn Tyson  
Senate Assessment and Taxation  
Capitol Building, Room 548-S  
Topeka, KS 66612

RE: Written Testimony in Opposition SB 286

Dear Madam Chair Tyson and Members of the Committee:

The Board of Riley County Commissioners must oppose SB 286 in its current form.

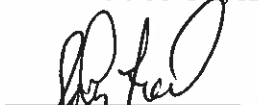
SB 286's definition of "restriction" in Section 1(b)(1) includes "any occupancy limitation, limitation on periods of operation or the exertion by any governmental entity of other significant control on business resources or functionality." That is such a broad definition of "restriction" it arguably includes any county's non-COVID--related enforcement of: building occupancy limits under fire codes; the number of children present in a licensed day care facility; and even local residential zoning codes. The problem is that nothing in this first portion of the definition is directly tied to the COVID-19 pandemic. So it is likely any county's enforcement of such non-pandemic-related occupancy "restrictions" would expose counties to compensation claims. We believe that cannot be what the proponents of SB 286 intend.

Section 7 of SB 286 should be modified to take account of the above definitional problem in Section 1. That is necessary because, as written, Section 7 potentially depletes the county's general fund. And this county's general fund is approximately only 24% of all property tax collected, with the remaining 76% distributed to other taxing entities within Riley County. Riley County must pay all its operating expenses from that 24%. So extending the use of awarded property tax credits over 10 years will shift liability for those property taxes away from business and onto residential and agricultural property owners. We believe that cannot be what the proponents of SB 286 intend.

Thank you for allowing us to offer this written testimony in opposition to SB 286.

Sincerely,

BOARD OF COMMISSIONERS OF  
RILEY COUNTY, KANSAS

  
John Ford, Chairman

  
Kathryn G. Focke, Member