



ABOVE AND BEYOND. BY DESIGN.

City Hall
8500 Santa Fe Drive
Overland Park, Kansas 66212
www.opkansas.org

Date: January 11, 2024
To: Chairwoman Tyson and the Senate Committee on Assessment & Taxation
From: City of Overland Park
Re: SB 196 – Written Proponent Testimony

Thank you for allowing the City of Overland Park to submit testimony in support of SB 196. The proposed legislation would fulfill the state's statutory obligation to fund the Local Ad Valorem Property Tax Reduction (LAVTR) program and provide meaningful property tax relief to our residents.

From 1937 to 2003, the Legislature agreed to share sales tax dollars with local governments with the express purpose of reducing reliance on property taxes to pay for such services as police and fire protection, parks, streets, and many other services local governments are required to provide. LAVTR (established in 1965) and predecessor programs provided dollar for dollar reductions in property tax bills, and meaningful property tax relief to Kansans, especially compared to other policies like caps on assessed valuations or tax and spending lids, which create inequitable tax burdens and harm local government's ability to adequately fund public services.

Over the last 20 years, the state has failed to transfer about \$20 million dollars in LAVTR funds to the City of Overland Park. It is past time for the state to fulfill its obligation to fund LAVTR and provide Overland Park residents with meaningful property tax relief.

Thank you for allowing the City to testify in support of SB 196. We respectfully request that the Committee advance this legislation to the full Senate for approval.