



Office of the County Counselor

James M. Crowl

Shawnee County Counselor

707 SE Quincy, Rm. 310

Topeka, Kansas 66603

Phone: 785.251.4042

Email: counselors@snco.us

Website: www.snco.us/counselor/

March 14, 2023

Senate Committee on Ways and Means

Re: Senate Bill 309

Honorable Chair Billinger and Members of the Committee:

Shawnee County thanks you for this opportunity to provide opposition testimony to Senate Bill 309.

Similar to the position explained by the Kansas Association of Counties, Shawnee County does not necessarily oppose the idea of the creation of the instant revenue shock for taxpayers fund and the local extraordinary needs fund by the Legislature. The creation of these funds does beg the question "why?" The "why" has been the erosion or elimination of other funds and funding mechanisms that formerly would offset the need for additional funds for local government operations. Each time such a fund is eliminated or remains unfunded, local government is left with the choice of cutting vital needs—Register of Deeds, Sheriff's Office, the Jail, Public Works, etc.—or provide substitute funding through local property tax increases, or both. Counties in particular have little latitude to raise general funds other than through an increase in property taxes. Our greatest concern is that these funds would be created and in future lean years for the State, such funds would simply remain underfunded or not funded at all. We are concerned about this because we have seen it happen before with the Local Ad Valorem Tax Reduction fund, the elimination of personal property taxes on equipment and machinery, changes to mortgage registration fees, etc. Such actions continue to have a negative budgetary impact on Counties.

Thank you for time and attention to this important matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "James M. Crowl". The signature is fluid and cursive, with a large loop at the end.

James M. Crowl
Shawnee County Counselor

c: Board of County Commissioners of Shawnee County, Kansas