

Debbie Cox  
Ford County Clerk-Certified/Election Officer  
[dcox@fordcounty.net](mailto:dcox@fordcounty.net)  
Phone: 620.227-4553



Ford County Government Center  
100 Gunsmoke Street  
Dodge City, Kansas 67801

---

Senate Assessment and Taxation Committee  
February 21, 2023  
SB 252

Ford County Clerk  
Opponent Testimony

Chairwoman Tyson and members of the Committee:

Thank you for allowing me to offer opponent testimony on SB 252, which would exempt some businesses from both personal property taxes as well as ad valorem taxes. This policy is not something that I can support.

While this focuses is on the businesses, it ignores the individuals that utilize services provided by our county. Ford County is a very rural County. The County and Cities provides many services that are not widely available in the Rural Counties or Cities.

Health care is one of the services provided through the Counties Health Department. Child Care is provided through the Community College. These are both services, that without the County or City or Community College providing some form of service, would be devastating to our citizens. The Counties also help fund a mental health facility, that at this crucial time in the world we need more help in, not less, this also is a very important part of our community.

Our Counties and Cities have gone to elections to enact sales taxes to provide entertainment facility's, because we cannot draw like the bigger more populated areas can. Our Schools are taking on more things, like the building of football fields and basketball courts, just so students are given the opportunities the large cities have to compete in sports.

People need health care, childcare, mental health care, ambulance services. They need entertainment. This is what the citizens of rural counties are already paying for with their taxes, as well as all the other things taxes pay for at the State and local level. Eliminating taxes for the private business that provide a small portion of these services to a small population of a community; will only increase the tax burden to the local small citizen that pay the property taxes on their homes. Property taxes that they do not get tax exemptions from because they are not business owners

Thank you for the opportunity to present this perspective on this legislation.

Debbie Cox  
Ford County  
Certified County Clerk

The Mission of Ford County Government is to build on our heritage, prepare for the future, and provide quality services to our citizens.