



TESTIMONY IN OPPOSITION OF SB 317

To: Senate Committee on Assessment & Taxation
From: Doug Robinson, Finance Director
Date: February 15, 2012

Thank you for the opportunity to present written testimony regarding SB 317. The City of Lenexa understands this bill was introduced to treat all "trade fixtures" as personal property instead of real property. The City of Lenexa opposes this legislative item.

SB 317 would broaden the machinery & equipment property tax exemption adopted in 2006. As a result, the property tax base would be further reduced in Johnson County and the State of Kansas. The City of Lenexa opposes any further reductions in the property tax base and the resulting reduction in property tax revenues for local governments.

Please contact me if you have any questions or need additional information.

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Sn. Assmnt & Tax
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Attachment # 12