

TESTIMONY IN SUPPORT OF SB 347
SENATE COMMITTEE ON LOCAL GOVERNMENT
JANUARY 30, 2012
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Good morning Chairman and Committee members. My name is Kathryn Myers. I am an assistant county counselor for Johnson County. I appear here today on behalf of the Board of County Commissioners of Johnson County to testify in support of Senate Bill 347. I appreciate the opportunity to appear before the committee, and I offer the following testimony.

It is understood by anyone, whether you are managing your personal finances, a private corporation's budget or the taxpayers' budget, money is hard to come by and no one wants to pay more than they have to for anything. Given that, you as legislators and us as county or other political subdivision employees have a much greater fiduciary duty to see that taxpayers' money is wisely spent.

Every dollar that is imposed on local units of government imposes an additional burden on the taxpaying residents of the local government. As most of the money that supports local units of government are property tax dollars, these additional burdens, no matter how small, eventually are paid for by either increasing the mill levy or cutting back on services, essential services most felt by citizens of Kansas.

The legislature created the property tax appeal process. This process is in place to protect the individual property owner, but it is also in place to protect the taxpayers as a whole. It is essential to maintaining uniformity of valuations of real property on which local property taxes are based. It is also essential to ensure that tax exemptions are granted through an objective and uniform process rather than leaving it to local officials to make that determination. It is incumbent on the state, having devised the system, to appropriately fund it to maintain these protections.

We respectfully request that local units be exempt from COTA filing fees. Schools are currently exempt from paying COTA filing fees. If school districts do not pay fees, there is no reason a city should pay a fee when it files an exemption application or the county defends its ad valorem property valuation. Municipalities are currently exempt from paying docket fees in state district courts and appellate courts. SB 347 will ensure consistency by extending the exemption from filing fees to all state courts. The state should take the responsibility and fund the system without shifting that burden downward.

In closing, the Board of County Commissioners of Johnson County requests that the committee act favorably on Senate Bill 347 and urge its passage by the legislature.

Thank you for your consideration. I will be happy to answer your questions or supply you with additional information as requested.

Senate Local Government

1-30-2012

Attachment 4