



TREASURER'S OFFICE

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County Treasurer

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Kansas House Elections Committee

Regarding: HB 2129

Chairman Schwab and Committee Members,

I am Eileen King, Riley County Treasurer. I am representing the Kansas County Treasurer's Association in the matter of HB 2129. Kansas County Treasurer's Association opposes this bill.

HB 2129 changes the term of elected Kansas County Treasurers. County Treasurers are elected to four (4) year terms in the November General Election. County Treasurers are sworn into service the following October. There are very valid reasons for this time frame.

One of the tasks Treasurers are charged with is collecting ad valorem taxes that are levied by all taxing jurisdictions, including the State of Kansas. The tax year begins in November and concludes the following October. Here are a few reasons why:

- Aligning the Treasurer's term with the tax year ensures the County Treasurer that begins the tax roll collection has the responsibility for the tax year in its entirety.
- Tax distribution – the first and largest distribution of the tax year is statutorily due on or before January 20th. If County Treasurers are sworn into office the first part of January, there are a mere few days before this crucial deadline. This is not enough time to ensure the incoming Treasurer has the resources to accomplish this distribution and disbursement of funds to all taxing jurisdictions timely, confidently, and with complete accuracy. This distribution represents more than half of the entire tax roll and equates to millions of dollars for most counties. The Treasurer responsible for collecting the tax should also bear the responsibility of the distribution and disbursement of said funds.
- This change also precipitates the possibility of negative financial consequences should there be a hostile election / campaign period. Should the funds in the treasury be tied up in long term investments or investments with maturity dates past the statutory distribution deadline in January, the incoming Treasurer would not have "liquid" funds available and the county would likely incur financial penalties to make those funds available for distribution to all taxing jurisdictions, and as you know, these funds are operating cash for these entities, including the State of Kansas.
- If this proposed change is implemented, all counties should engage in a special audit at the time of the change in treasury leadership. This is a must to ensure the outgoing Treasurer has a "clean" report card when leaving office and the incoming Treasurer is starting with a full and accurate accounting of the treasury financial and tax records. This will be an additional cost to counties, which in turn is an additional cost to taxpayers.
- If this legislation is passed, it will have an impact on Treasurers currently holding the seat as they were elected. The current Treasurer's term will be shortened and this will impact each Treasurer. Financial and retirement statuses are a couple of negative impacts to Treasurers currently presiding in this position.



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- In the late 70's or early 80s, this term was shortened as proposed now, ending in January. This change was only in effect for one year and the legislature at that time realized the misfortune in making the change and quickly, the next year, changed it back to its current format, ending in October.

In closing, I thank you for your time and attention and the opportunity to address this bill before you today. I ask you to oppose this legislation by not allowing this bill to move forward. The term of the County Treasurer's elected position at current is what is best for Treasurers, counties, and Kansans. I am happy to address any questions that you may have.

Thank you~

Eileen King