



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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Testimony of the Kansas Association of Counties to the  
Senate Committee on Assessment and Taxation  
Testimony on SB 91 • February 14, 2019

Madam Chair and Members of the Committee:

Thank you for the opportunity to testify regarding SB 91, the Golden Years Homestead Property Tax Freeze Act. The Kansas Association of Counties recognizes the financial pressure that our aging population faces. The prospect of paying property taxes while living on a fixed income is a challenge. The Kansas Association of Counties applauds the legislature for looking at this challenge.

The bill proposes to have the state of Kansas issue tax refunds to eligible claimants, which can then be used by the claimant to pay property taxes that are due. While KAC is not opposed to this, the bill would also require the county treasurer to certify and return the records for all eligible claimants with any changes made by the county clerk to the director of taxation for the state. As you may be aware, the population of Kansas is aging. According to the Center for Economic Development and Business Research, there were 415,823 people in Kansas over age 65 in 2014 (14% of the total state population). By 2064 that number is projected to more than double to 856,389 (about 24% of the total state population). Even more important though is the fact that many rural counties are expected to have nearly 30% (or more) of their population over the age of 65 by 2034. This bill would put a tremendous burden on the staff of those counties to review each of those claims and return that information to the state in a timely manner, and because these are some of the smaller counties in the state, that work would fall to some of the smallest county treasurer and county clerk staffs in the state. While the KAC does not oppose this legislation, this trend is of concern to KAC, as it would put a tremendous strain on the existing staff to keep up with this work.

The Kansas Association of Counties would ask that the committee carefully consider this burden, as well as the distribution of the aging population, as it reviews this bill. Thank you for your time and consideration.

Respectfully,

A handwritten signature in blue ink that reads 'Jay Hall'.

Jay Hall

Kansas Association of Counties