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Date: March 14, 2017

To: Ethics, Elections and Local Government Committee

From: Eric B. Smith, Deputy General Counsel

Re: Neutral Testimony on HB 2278

I want to thank Chairwoman Bowers and the Committee members for allowing the opportunity for the League of Kansas Municipalities on behalf of its member cities to provide neutral testimony on HB 2278.

Our understanding is HB 2278 allows Hillside Cemetery to deannex land within the City of Valley Center to remove it from the taxing district. Based on this limited reason the League supported HB 2278 before the House Local Government Committee. The League has since learned that the City of Sedgwick may be negatively affected from this bill and the League must move to a neutral position.

The facts, as we understand them, are that some citizens in Valley Center are being taxed for two cemetery districts. The passage of HB 2278 would end this practice but it will also reduce the number of those being taxed to support the Hillside Cemetery resulting in an increase in tax obligation to those remaining in the district. The League brings this to the attention of the Committee so that any decision is made with a full understanding of the impact to all parties.