

Approved: March 30, 2010

Date

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Richard Carlson at 9:10 a.m. on February 25, 2010, in Room 783 of the Docking State Office Building.

All members were present.

Committee staff present:

Gordon Self, Office of the Revisor of Statutes
Scott Wells, Office of the Revisor of Statutes
Chris Courtwright, Kansas Legislative Research Department
Brandon Riffel, Kansas Legislative Research Department
Marla Morris, Committee Assistant

Conferees appearing before the Committee:

Representative Steve R. Brunk
Representative Joe Patton
Representative Virgil Peck
Representative Sharon Schwartz
Representative Arlen Siegfried
Dave Trabert, Kansas Policy Institute
Luke Bell, Kansas Association of REALTORS®
Larry Baer, League of Kansas Municipalities (LKM)
Randall Allen, Kansas Association of Counties
Mark Tallman, Kansas Association of School Boards

Others attending:

See attached list.

Introduction of Bills:

Representative Menghini moved to introduce a bill dealing with natural gas and utilities. The motion was seconded by Representative Frownfelter. The motion carried

Chairman Carlson opened the hearing on:

HB 2630 - Requiring adjustments to property tax levies relative to revenues produced by property taxes

Staff Scott Wells, Office of the Revisor of Statutes, presented a summary of **HB 2630**. Property tax revenues are a product of two different things, the valuation of the tax property and the mill levy that is applied to that property. **HB 2630** provides that when the valuation of real property increases, the mill levy decreases and the taxing unit brings in the same revenue as the previous year. The exception to this is new construction in the year that the property comes on, to property that is added to the taxing jurisdiction, or property that has changed in use. **HB 2630** does not affect the statewide mill levy to support education, higher education and state institutions. He stood for questions.

Proponents testifying on **HB 2630**:

Representative Steve R. Brunk, co-sponsor of **HB 2630** testified in support of the bill. **HB 2630** is about property tax reform and accountability, the passage of this bill brings stability, predictability and transparency to the property tax system. Representative Brunk pointed out key elements of **HB 2630 (Attachment 1)**. He stood for questions.

Representative Joe Patton, co-sponsor of **HB 2630** supports passage of the bill which will bring much needed relief from increasing property tax resulting from property value increases for seniors on fixed income and small businesses (**Attachment 2**). He stood for questions.

Representative Virgil Peck, co-sponsor of **HB 2630** testified property taxes are a major concern to his constituents. **HB 2630** will not cut into the ability of local units of government to have sufficient money to

CONTINUATION SHEET

Minutes of the House Taxation Committee at 9:00 a.m. on February 25, 2010, in Room 783 of the Docking State Office Building.

provide the services they determine to be a priority, it provides stability for property tax payers (Attachment 3).

Representative Sharon Schwartz, co-sponsor of **HB 2630** stated passage of the bill would give voters an opportunity to have a voice (Attachment 4). **HB 2630** offers to stabilize the ever increasing property tax growth. She stood for questions.

Representative Arlen Siegfried, co-sponsor of **HB 2630** encouraged the Committee to support the bill. **HB 2630**, The Property Tax Accountability Act, will represent an important step in restoring confidence in the Kansas property tax system (Attachment 5). He stood for questions.

Dave Trabert, Kansas Policy Institute, supports **HB 2630** and provided results of a telephone survey questioning the current property tax system. The survey was compiled from the responses of 602 participants from four regions in Kansas (Attachment 6). He stood for questions.

Luke Bell, Kansas Association of REALTORS® spoke in favor of **HB 2630**. In the opinion of the Association **HB 2630** would ensure that local governments are fully accountable by requiring an increase in the property tax mill levy rather than a property tax increase through annual increases in assessed valuations (Attachment 7). He stood for questions.

Opponents testifying on **HB 2630**:

Larry Baer, League of Kansas Municipalities (LKM), opposes **HB 2630**. The LKM feels **HB 2630** would impose a tax cap upon cities by requiring property tax levies to remain constant, and adjusting mill levies based on any increase or decrease in assessed valuation (Attachment 8). His testimony outlined budgeting processes for cities and the affect **HB 2630** would have on such processes. He stood for questions.

Randall Allen, Kansas Association of Counties, representing 101 of the 105 counties in Kansas, spoke in opposition to **HB 2630**. Passage of **HB 2630** represents a fundamental departure in the way that the governing bodies of counties, cities, school districts, townships, community colleges, and various special districts make budget and property tax decisions on behalf of their entities (Attachment 9). He stood for questions.

Mark Tallman, Kansas Association of School Boards opposes the application of **HB 2630** to school districts, and urges the Committee to remove them from the bill (Attachment 10).

Chairman Carlson directed the Committee to the written only testimony in support of **HB 2630**:

Ron Seeber, Kansas Grain and Feed Association and Kansas Agribusiness Retailers Association (Attachment 11); Derrick Sontag, American for Prosperity Kansas (Attachment 12); Jerry Fowler, Randall Duncan and John A. Reynolds, Saline County Commission (Attachment 13).

Chairman Carlson closed the hearing on **HB 2630**.

The next meeting is scheduled for February 26, 2010.

The meeting was adjourned at 10:45 a.m.

HOUSE TAXATION COMMITTEE

DATE: February 25, 2010

NAME	REPRESENTING
Dave Holdhaus	KEC
Mark Carlson	KASB
Ken Walker	KS Chamber
PAUL WAGES	KEPCO
DAN JACOBSON	ATR1
LARRY R BARN	LKW
Christy Caldwell	Topeka Chamber of Comm
Pandora Men	Ks. Assn. of Counties
Ashley Dopita	Pinegar, Smith & Assoc.
LARRY BERR	MIDWEST ENERGY
Joe Maximann	DACA
Sandy Braden	Gacher, Braden & Assoc
Ken Zube	KAFA
Michael Butler	Cap. Strategics
SCHE MEYER	KANSAS REPORTER
Paul Proff	Strategie Comm of Ks.
Nelson Krueger	Sure West
Dave Trubert	KS Policy Institute

STATE OF KANSAS
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TOPEKA

COMMITTEE ASSIGNMENTS
CHAIRMAN, COMMERCE & LABOR
MEMBER: ELECTIONS
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STATE BUILDING & CONSTRUCTION

House Bill 2630 is a bill about property tax reform and accountability.

Since I have been in the legislature there have been numerous discussions about providing some property tax relief to the citizens of Kansas.

Kansans have seen their property taxes increase at a pace that at least is beyond their ability to pay without damaging their discretionary income, and at worst their ability to stay in their homes due to the exponential increases in their property tax.

Statistics show that property taxes have increased on average by 92% since the late 90's ... that is near triple the rate of inflation and 11.5 times the population increase in Kansas over the same period of time.

There is no other tax that brings up more passion and angst than the property tax. You've heard it in casual conversations and have heard from your constituents in more formal settings ... they want property tax relief and they want it now.

The goal of property tax reform and accountability remains the same. Property taxes should be stable, predictable, and transparent. With the ever increasing assessed evaluations no one can count on their property taxes remaining stable. Without stability in our taxing system it is near impossible to predict with any certainty what your tax will be three, five, or ten years down the road.

HB 2630 addresses those issues.

First, let me say that reform and accountability must be as simple as possible. In a day when we see 2000 plus page bills at the federal level, please be aware that this bill is a page and a half. We have worked hard to make this as simple as possible.

Next, I'd like to point out that any change has to work for all parties involved in the process. This bill brings stability and predictability to government as well as tax-paying citizens.

I'd like to point out the key elements of this bill.

House Taxation
Date: 2-25-10
Attachment: 1

If there is an overall decrease in evaluations, this bill calls for a corresponding increase in the rate to equal the amount of property taxes collected in the previous year.

If the governing body of a taxing jurisdiction wants more revenue from property taxes, they must hold an election to determine whether the mill levy should be increased. There is no additional burden on the voting process. The taxing jurisdiction may choose to hold any election in any manner that is allowed by law.

Additionally, this bill allows any new construction or newly acquired territory, to be added to the base prior to applying the formula. New construction goes to the benefit of the taxing jurisdiction.

Finally, public education retains the benefit of the 20 mills from the appraisal process and higher education retains the 1.5 mills that are already established. This bill does not apply to the principal and interest payments on bonds or other notes that are the responsibility of any taxing jurisdiction.

First time homeowners and particularly low income borrowers will benefit from this bill. With their taxes being stable and predictable it will give them more ability to pay off their principal at an accelerated rate. Fixed income retirees will be able to stay in their homes without the fear of having to sell their most precious asset just because property taxes have risen beyond their ability to pay. Small business owners will be able to hire more people or expand their business knowing that their earnings won't be taken away by a sudden increase in their property tax. Government will enjoy a predictable flow of revenue and still see the increases from new construction.

This bill is a product of numerous focus groups that included county commissioners, county appraisers, developers, builders, citizens, legislators, and other interested parties. This committee had a hearing and further had sub-committee work on a different bill last year. We heard the concerns of this committee and the ideas of those involved in the focus groups and the result is this simple but effective bill that provides stability, predictability and transparency to the property taxing process.

I want to point out that the co-sponsors of this bill represent diverse spectrums of the state; large city, small city, growing cities, rural west, rural north and rural southeast are all represented.

People from all areas of the state want reform and accountability in the taxing process. his bill will provide that.

Representative Steven R Brunk
85th District

STATE OF KANSAS



TOPEKA

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COMMITTEE ASSIGNMENTS
VICE CHAIRMAN: CORRECTIONS AND JUVENILE
JUSTICE
MEMBER: JUDICIARY
ADMINISTRATIVE RULES AND
REGULATIONS

Testimony in support of HB 2630

February 24, 2010

Chairman Carlson and Committee members, thank you for the opportunity to appear before you today in support of HB 2630.

This bill will bring much needed relief from the ever increasing property taxes. Property taxes rise not because of a vote, not because of an increase in the levy, but because of property value increase. This system is putting a financial squeeze on seniors on fixed incomes. With property taxes going up every year, elderly Kansans are being forced to sell their homes or do without essentials to pay the taxes. The legislature needs to change the system to protect their homes.

House Taxation

Date: 2-25-10

Attachment: 2

STATE OF KANSAS

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MEMBER: TAXATION
TRANSPORTATION
FINANCIAL INSTITUTIONS
LEGISLATIVE POST AUDIT

HOUSE OF REPRESENTATIVES

MAJORITY CAUCUS CHAIRMAN

Testimony in Support of HB 2630

February 24, 2010

Chairman Carlson and Committee Members, thank you for the opportunity to testify in favor of HB 2630.

Most of us who serve in the Legislature have knocked on many doors and attended many forums as a part of the campaign process. I have done that every two years since 2000, and the subject I have been asked or talked to about most often during those campaigns, is Kansas taxes. And property tax is the tax that has been brought to my attention more than any other tax. Many Kansas citizens have communicated to me their displeasure with how their property taxes have risen year after year. I have been asked, more times than I can count, to do something in the Legislature that would provide property tax relief for homeowners. I believe HB 2630 does just that.

As many of you know, I call Tyro home. Tyro is a town of about 220 people, Monday through Saturday. However, each Sunday the town grows to a population of around 1,000. The reason for the population increase is Tyro Christian Church, where my wife and I attend. I cannot tell you how many times I have been approached by church member friends who tell me they have moved, are moving, or plan to move a few miles south into a whole new taxing district called Oklahoma. Many of these individuals are middle to upper income and middle to upper income retired. After they move it is usually not too long before their money ends up in an Oklahoma bank and their shopping (food, fuel, clothing, etc.) is done in Oklahoma businesses. Yet, they are still close enough to Kansas to attend church in Tyro, sporting events at their alma mater and see the grandkids.

Last month I noticed a display ad in the local newspapers that got my attention. I read (paraphrasing) Tired of high property taxes in Kansas? Come to a meeting in Independence on January 28th, and it gave the location. On January 28th, Southeast Kansas experienced a major snow storm. But there were still 92 people who were concerned/upset enough about high property taxes to brave the bad weather and attend the meeting.

I would guess I have heard from at least one-half of those in attendance; each one asking me to provide property tax relief by supporting legislation such as HB 2630.

HB 2630 will not cut into the ability of local units to government to have sufficient money to provide the services they determine to be a priority. But it does provide stability for property tax payers.

I ask the House Taxation Committee to recommend HB 2630 favorably for passage.

I'll stand for questions at the appropriate time.

House Taxation
Date: 2-25-10
Attachment: 3

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

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CHAIR
Local Government Committee
Select KPERS Committee

HB 2630

Testimony for the House Tax Committee

February 25, 2010

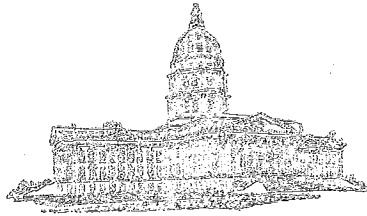
Chairman Carlson and Fellow Committee members:

Thank you for this opportunity to speak in support of HB2630. If there is one issue that I have had the most requests in the fourteen years I have served in the legislature, it would be "Please do something about the ever increasing Property Taxes". There have been numerous proposals and attempts to limit the property tax growth over the years that have been unsuccessful. Local governments have total control over property tax growth without voters given the decision to approve or disapprove.

Businesses have located in rural Kansas with a business plan based on stable property taxes only to be faced with ever increasing taxes as the result of higher mill levies as the population has declined. An example would be in my home county of Washington County; from 1997 to 2008 the population has declined by 12.2%. At the same time property taxes increased by 67.5%. This runs counterproductive to any Economic Development as business gradually are forced to close their doors.

HB2630 if approved will give voters the opportunity to have a voice. I would be pleased to respond to any questions.

House Taxation
Date: 2-25-10
Attachment: 4



ARLEN H. SIEGFREID
SPEAKER PRO TEM

February 25, 2010

House Bill 2630
House Taxation Committee

Mr. Chairman and members of the committee,

I stand before you today in support of HB 2630, hoping to stem the tide of dramatic property tax increases our citizens currently face. The state's property tax system is inherently flawed. Our citizens have seen their property taxes rise by 92% from 1997-2008 alone. Considering our state's population has only increased 8% over this same time period, it is clear local governments are using property evaluation as benign tax increases, for which citizens currently have no recourse. These methods must be reevaluated. We cannot continually ask citizens to pay more in taxes without installing firewalls to protect them from this sort of drastic escalation.

The first step in this process is addressing how localities are funded. Currently local governments have increased property taxes on residential real estate by more than 130%. The Property Tax Accountability Act will require voter approval for increases in property taxes on existing property. This will ensure voters a voice in the process, as well a warning when their taxes are going up and a means for understanding why.

Second, the bill will adjust the base mill rates based on the appraised values of existing property. This would ensure total tax on existing property remains the same year to year if voters do not approve an increase. For example, if the valuation of property goes down, the mill levy would go up to equal the previous year's tax bill. If the existing property value goes up, the mill levy would go down to meet the same level as the previous tax year.

We need widespread reform of our tax code. However, good legislation is a result of incremental progress. These changes to property taxes also represent an important first step in restoring confidence in our property tax system. Recent polls indicate 65% of Kansans believe our tax system is broken while only 15% of the state believe it's fair and shouldn't be changed. We owe citizens a reasonable first step in substantive reform, and this legislation represents that step.

I encourage each of you vote yes on HB 2630 to begin reforming property taxes across the state.

Survey Background

- Conducted by Aug. 10, 2009 to Sept. 24, 2009 by The Research Partnership on behalf of Kansas Policy Institute.
- Telephone surveys of 602 participants, equally divided among four regions: Wichita Metro (Sedgwick, Reno, Harvey, Butler), KC Metro (Johnson, Douglas, Jefferson, Leavenworth, Wyandotte), Western Kansas (all west of Reno), balance of Eastern Kansas.
- Margin of error: ± 4.1%.

1

Survey Background

- Homeowner who is least 25 years old.
- HH member most knowledgeable about property tax.
- Registered voter.
- Kansas resident for minimum one year.

2

Survey Results

The current property tax system charges the right amount of tax.

Strongly agree	3%
Agree	12%
Neutral	20%
Disagree	29%
Strongly disagree	36%
Don't know	1%

3

Survey Results

The current property tax system is fair and shouldn't be changed.

Strongly agree	3%
Agree	12%
Neutral	16%
Disagree	26%
Strongly disagree	40%
Don't know	2%

4

6-2
6-9

Survey Results

Over the last 10 years the taxes on my home have:

Increased too much	63%
Increased but at a fair rate	23%
Not changed much	10%
Declined somewhat	2%
Declined a lot	0%
Don't know	2%

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Broad Support for Reform

The current system is fair and shouldn't be changed.

	All	Wichita	KC	West	East
Strongly agree	3%	3%	5%	3%	3%
Agree	12%	13%	16%	12%	9%
Neutral	16%	12%	22%	19%	11%
Disagree	26%	36%	21%	31%	17%
Strongly disagree	40%	36%	33%	34%	59%
Don't know	2%	1%	3%	1%	1%

Cross-section of results by geography.

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Broad Support for Reform

The current system is fair and shouldn't be changed.

	All	Farm	Gov't	Other
Strongly agree	3%	2%	4%	4%
Agree	12%	14%	7%	13%
Neutral	16%	10%	21%	16%
Disagree	26%	32%	28%	26%
Strongly disagree	40%	43%	40%	40%
Don't know	2%	0%	0%	2%

Cross-section of results by occupation of participant.

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Broad Support for Reform

The current system is fair and shouldn't be changed.

	<\$50	\$50-\$75	\$75-\$100	\$100+	Refuse
Strongly agree	0%	3%	3%	4%	2%
Agree	8%	8%	8%	14%	13%
Neutral	14%	17%	12%	18%	13%
Disagree	28%	31%	28%	24%	30%
Strongly disagree	50%	39%	48%	38%	40%
Don't know	0%	3%	0%	1%	3%

Cross-section of results by household income of participant.

8

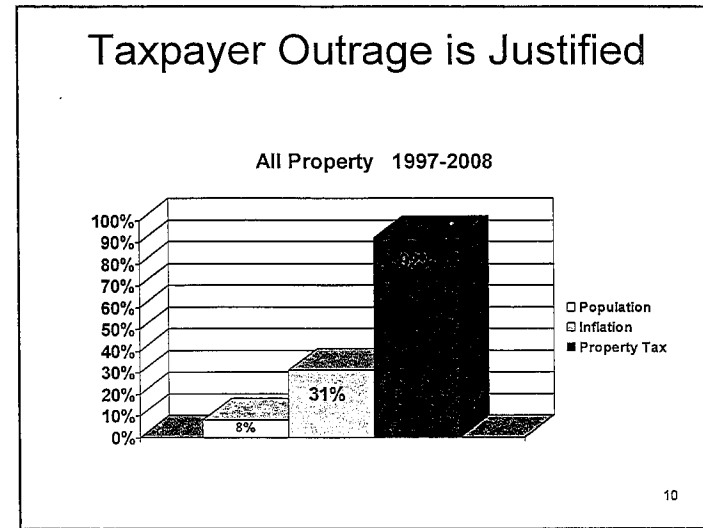
6-3

Taxpayer Outrage is Justified

1997 - 2008

- Taxes on all property: **+92%!**
- Residential: **+130%!**
- C&I: **+127%!**

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Taxpayer Outrage is Justified

% Change 1997 to 2008

County	Property Tax	Population
Montgomery	185%	-7%
Leavenworth	156%	6%
Butler	153%	6%
Pratt	152%	-3%
Miami	146%	18%
Geary	142%	23%
Scott	138%	-8%

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Taxpayer Outrage is Justified

% Change 1997 to 2008

County	Property Tax	Population
Osage	137%	-4%
Barber	135%	-14%
Saline	132%	6%
Wabaunsee	125%	3%
Coffey	3%	-4%
Grant	26%	-6%

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Voter Comments

- Survey participants were asked if they would like to make any comments. Of those who did:
 - 83% had negative comments.
 - 5% had positive comments.
 - 12% classified as 'other'.

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Voter Comments

- "I just think the property taxes keep going up and up, and something needs to change."
- "I live in a small town and an older house and yet the taxation on it is eating us up..."
- "County and state need to budget and get their spending under control and give back to those carrying the load."
- "...the increases are making it really hard for people on fixed incomes."

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Voter Comments

- "The taxes keep going up and people don't realize there are no increases in income. It will drive me out of my home."
- "...they increase too much and it seems like it comes out of nowhere. There should be some limit to it."
- "I don't know how they expect people to be able to pay the increased amounts year after year."
- "I have a little two-bedroom and have to pay \$1,000 just for the taxes...it just upsets me because that's all I've got."

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Voters Need Your Help

- Tax 'lids' once protected Kansans but they were lifted in the mid-90s. Voters have been paying the price ever since.
- Property tax is the tax most removed from the ability to pay. Those living on fixed or low incomes will likely be the biggest winners if HB 2630 passes...and the biggest losers if it fails.
- HB 2630: a simple question of whether voters or local gov't. deserves the benefit of the doubt.

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Property Tax Growth Unjustified by Population Change

County Name	General Ad Valorem Tax		Population		% Chg. 1997-2008	
	1997	2008	1997	2008	Tax	Population
Allen	7,565,619	13,043,570	14,442	13,319	72.4%	-7.8%
Anderson	5,293,659	10,832,708	8,021	7,984	104.6%	-0.5%
Atchison	9,231,140	17,334,742	16,319	16,481	87.8%	1.0%
Barber	5,594,816	13,142,174	5,412	4,674	134.9%	-13.6%
Barton	20,114,569	36,510,296	27,936	27,703	81.5%	-0.8%
Bourbon	7,532,926	13,806,089	15,227	14,851	83.3%	-2.5%
Brown	6,451,704	11,822,753	11,037	10,009	83.3%	-9.3%
Butler	33,618,647	85,026,982	60,235	63,562	152.9%	5.5%
Chase	3,027,996	5,183,243	2,893	2,804	71.2%	-3.1%
Chautauqua	2,481,297	4,395,186	4,399	3,768	77.1%	-14.3%
Cherokee	7,934,257	15,731,047	22,547	21,082	98.3%	-6.5%
Cheyenne	2,686,682	4,130,810	3,208	2,742	53.8%	-14.5%
Clark	3,812,030	7,721,104	2,444	2,108	102.5%	-13.7%
Clay	5,781,971	10,331,447	9,226	8,859	78.7%	-4.0%
Cloud	7,417,728	11,398,240	10,190	9,453	53.7%	-7.2%
Coffey	33,187,943	34,114,818	8,741	8,409	2.8%	-3.8%
Comanche	3,168,506	6,095,997	2,021	1,950	92.4%	-3.5%
Cowley	22,015,919	34,496,504	36,716	34,065	56.7%	-7.2%
Crawford	15,272,700	30,865,638	35,986	38,868	102.1%	8.0%
Decatur	3,131,149	5,578,206	3,527	2,912	78.2%	-17.4%
Dickinson	9,358,414	19,287,702	19,705	19,328	106.1%	-1.9%
Doniphan	4,773,587	8,909,253	7,664	7,753	86.6%	1.2%
Douglas	60,802,704	132,796,677	91,093	114,748	118.4%	26.0%
Edwards	4,428,237	6,572,271	3,426	3,082	48.4%	-10.0%
Elk	2,214,130	4,183,626	3,360	3,047	89.0%	-9.3%
Ellis	18,189,035	37,977,569	26,342	27,801	108.8%	5.5%
Ellsworth	6,973,754	8,994,772	6,284	6,250	29.0%	-0.5%
Finney	35,703,882	52,753,618	35,909	40,998	47.8%	14.2%
Ford	22,647,569	38,780,383	29,254	33,293	71.2%	13.8%
Franklin	13,564,842	28,874,639	23,790	26,562	112.9%	11.7%
Geary	11,335,661	27,410,547	25,321	31,171	141.8%	23.1%
Gove	3,349,882	6,164,048	3,085	2,548	84.0%	-17.4%
Graham	4,390,851	8,940,646	3,248	2,592	103.6%	-20.2%
Grant	24,750,148	31,064,916	7,896	7,395	25.5%	-6.3%
Gray	5,355,985	9,237,778	5,493	5,688	72.5%	3.5%
Greeley	3,260,313	4,965,925	1,728	1,266	52.3%	-26.7%
Greenwood	5,881,340	8,580,929	8,043	6,861	45.9%	-14.7%
Hamilton	5,640,513	8,344,093	2,284	2,631	47.9%	15.2%
Harper	5,938,624	10,511,103	6,497	5,857	77.0%	-9.9%
Harvey	19,325,155	30,213,257	31,594	33,675	56.3%	6.6%
Haskell	11,291,568	19,743,085	4,008	3,919	74.8%	-2.2%
Hodgeman	3,285,998	6,255,709	2,229	1,948	90.4%	-12.6%
Jackson	5,564,916	11,921,125	12,036	13,240	114.2%	10.0%
Jefferson	10,656,582	19,469,230	17,930	18,421	82.7%	2.7%
Jewell	3,415,347	5,791,155	3,966	3,142	69.6%	-20.8%
Johnson	426,295,524	920,739,582	417,336	534,093	116.0%	28.0%
Kearny	15,015,518	22,624,234	4,199	4,159	50.7%	-1.0%
Kingman	6,949,739	14,845,083	8,512	7,719	113.6%	-9.3%
Kiowa	5,379,605	9,213,089	3,440	2,541	71.3%	-26.1%
Labette	10,632,196	20,306,904	22,852	21,871	91.0%	-4.3%
Lane	3,206,588	6,415,634	2,186	1,743	100.1%	-20.3%
Leavenworth	26,756,141	68,544,632	70,176	74,276	156.2%	5.8%
Lincoln	3,084,019	5,935,081	3,344	3,261	92.4%	-2.5%
Linn	11,794,762	18,156,498	9,064	9,616	53.9%	6.1%

Prepared by Kansas Policy Institute.

Source: Kansas Dept. of Revenue, US Census Bureau

Property Tax Growth Unjustified by Population Change

County Name	General Ad Valorem Tax		Population		% Chg. 1997-2008	
	1997	2008	1997	2008	Tax	Population
Logan	2,962,414	5,914,456	3,045	2,593	99.6%	-14.8%
Lyon	17,749,535	31,357,631	34,085	35,562	76.7%	4.3%
Marion	7,748,296	14,813,069	12,914	29,044	91.2%	124.9%
Marshall	7,162,232	13,582,983	11,146	12,100	89.6%	8.6%
McPherson	22,591,490	37,362,492	27,596	10,178	65.4%	-63.1%
Meade	7,420,490	12,564,951	4,396	4,359	69.3%	-0.8%
Miami	17,403,019	42,786,462	26,190	30,989	145.9%	18.3%
Mitchell	4,323,109	8,779,380	7,002	6,292	103.1%	-10.1%
Montgomery	22,128,890	62,989,657	37,144	34,395	184.6%	-7.4%
Morris	3,737,747	7,806,820	6,197	6,037	108.9%	-2.6%
Morton	12,301,241	16,318,011	3,374	2,978	32.7%	-11.7%
Nemaha	6,351,920	11,275,862	10,254	10,112	77.5%	-1.4%
Neosho	8,933,290	18,193,869	16,951	16,223	103.7%	-4.3%
Ness	5,139,766	9,305,423	3,638	2,945	81.0%	-19.0%
Norton	4,115,736	5,669,804	5,815	5,370	37.8%	-7.7%
Osage	6,721,308	15,932,441	17,082	16,327	137.0%	-4.4%
Osborne	3,218,253	5,660,479	4,508	3,804	75.9%	-15.6%
Ottawa	4,301,774	8,870,076	5,825	6,026	106.2%	3.5%
Pawnee	6,318,213	9,438,697	7,240	6,291	49.4%	-13.1%
Phillips	4,922,161	7,551,077	6,062	5,339	53.4%	-11.9%
Pottawatomie	24,842,760	35,005,617	18,206	19,695	40.9%	8.2%
Pratt	9,574,070	24,132,206	9,705	9,411	152.1%	-3.0%
Rawlins	3,317,954	4,330,713	3,211	2,503	30.5%	-22.0%
Reno	43,428,961	73,586,261	62,920	63,427	69.4%	0.8%
Republic	4,978,285	7,376,860	6,140	4,812	48.2%	-21.6%
Rice	9,016,434	14,594,328	9,991	10,060	61.9%	0.7%
Riley	24,875,024	52,059,421	63,186	71,069	109.3%	12.5%
Rooks	5,975,813	12,245,456	5,724	5,136	104.9%	-10.3%
Rush	4,244,926	5,878,770	3,430	3,232	38.5%	-5.8%
Russell	7,651,423	15,366,556	7,630	6,641	100.8%	-13.0%
Saline	25,764,922	59,644,201	51,620	54,657	131.5%	5.9%
Scott	4,789,708	11,389,252	4,991	4,577	137.8%	-8.3%
Sedgwick	243,969,840	504,289,366	438,679	482,863	106.7%	10.1%
Seward	21,382,456	33,530,056	20,154	23,016	56.8%	14.2%
Shawnee	132,109,859	205,519,806	164,932	174,709	55.6%	5.9%
Sheridan	3,471,428	4,794,727	2,747	2,510	38.1%	-8.6%
Sherman	5,476,098	7,860,131	6,600	6,013	43.5%	-8.9%
Smith	3,560,842	6,405,491	4,659	3,901	79.9%	-16.3%
Stafford	6,350,258	11,458,131	5,101	4,326	80.4%	-15.2%
Stanton	8,133,423	11,388,261	2,330	2,148	40.0%	-7.8%
Stevens	22,059,862	28,772,544	5,405	5,056	30.4%	-6.5%
Sumner	15,773,349	27,988,758	26,983	23,616	77.4%	-12.5%
Thomas	7,581,752	11,504,622	8,183	7,277	51.7%	-11.1%
Trego	3,830,714	7,323,730	3,331	2,882	91.2%	-13.5%
Wabaunsee	4,135,020	9,288,377	6,704	6,922	124.6%	3.3%
Wallace	2,219,432	3,807,042	1,800	1,404	71.5%	-22.0%
Washington	5,664,775	9,489,885	6,598	5,791	67.5%	-12.2%
Wichita	3,037,912	4,642,438	2,703	2,148	52.8%	-20.5%
Wilson	5,655,581	11,159,447	10,292	9,698	97.3%	-5.8%
Woodson	2,688,254	4,347,096	3,973	3,285	61.7%	-17.3%
Wyandotte	107,085,440	198,474,845	152,627	154,287	85.3%	1.1%
State Totals	1,964,731,848	3,769,914,382	2,594,840	2,802,134	91.9%	8.0%

Prepared by Kansas Policy Institute.

Source: Kansas Dept. of Revenue, US Census Bureau

Kansas Property Tax Public Opinion Poll

Verbatim Comments

6-7

Taxes and Appraisals: Positive / Neutral Comments

1. At this time I am rather pleased.
2. Do not change it much.
3. I like it the way it currently is, no changes.
4. I think in our county they are doing fine, and they are fair.
5. I think it is fair on the property tax. I can sell my home for my appraised value.
6. I'm fine with it.
7. In our small town we have some control of whether our taxes go up. We do not have all the free loaders like some towns do, so I guess the way things are now is OK.
8. It is supposedly fair and appraised right.
9. It's fine.
10. It's fine.
11. No complaints.
12. No, I think everything is operating fine.
13. No, I think it has been pretty fair. I think they do the best they can with the resources they have.
14. No, I think ours has been pretty fair so far.
15. No, I'm satisfied with it.
16. No, it seems to work alright for us.
17. Taxes are necessary and should go up.

Taxes and Appraisals: Negative Comments

1. After you have put all your time and money in your property, if you wanted to sell it you could not get what you want. I do not think this is fair. One person should not be appraising all of these houses.
2. An appraiser came into my home and led me to believe that you had to let them in for an appraisal.
3. As a home owner, I feel the property tax system is purely revenue generated, manipulative, and unfair.
4. As homes get older they have less market value unless you do a lot of expensive renovation. However the property value or the tax appraisal continues to go up.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

8-9

Taxes and Appraisals: Negative Comments

5. As the sale prices of homes go down the taxes should follow.
6. Better done every 5 years than 1 year and older taxes are the same as newer homes.
7. Business property valuation went up. Because we do not owe money on the property, when it comes time to sell, we would not get the appraised value.
8. Can be less. County by county evaluations, not by all of the state.
9. Change to the value of the home, not the new ones that set beside it or a mile away. That doesn't compare.
10. Cheaper taxes
11. County appraisers are not always fair with their appraisals. A house does not have equal real value to what it's appraised at.
12. Do away with property and put in a sales tax.
13. Do away with property tax and go only to sales tax, a consumption tax.
14. Do not raise it anymore.
15. Do not raise property taxes if there are no improvements or remodeling done on the home.
16. Every time there is a permit issued, that information goes to the appraiser and up goes the taxes.
17. Everything is too high.
18. Fire the government employees and pay them what they are worth and make them pay taxes on what they think they are worth.
19. For the property tax system, after the mortgage is paid, there should be a limit on the amount they can increase while you own the property.
20. Get it out of the appraiser's hands.
21. Get rid of them.
22. Homeowners get all the taxes and businesses get too long of abatements on taxes.
23. How I understand it, the way they appraise the house here in Pratt is they compare your home to one that sold recently in the neighborhood and I do not think that is right.
24. I am a senior and taxes keep going up, it will run me out of my home. Reconsider the tax scale for seniors.
25. I am not happy about the taxes on my home.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

6-9

Taxes and Appraisals: Negative Comments

26. I am not in favor of property tax. It should be a sales tax.
27. I am not sure, but taxes go up every time we need to balance the budget.
28. I believe that each home should be evaluated on its age; how long it has been at the present location. For instance, I live in a modular home. I think it should be based on the house's age and not by the neighborhood.
29. I bought the house for \$42,000 and they appraised it for \$65,000 which does not make sense. The assessments keep going up since 2000. I know remodeling can make a difference on how your taxes will go up.
30. I do feel that they increase too much and it seems like it comes out of no where. There should be some limit to it.
31. I do not know how someone who is not a farmer can just drive by, make a quick stop on the road and look at my farm and farm equipment and then tell me what I owe. I think we need some changes.
32. I do not know the answer but something needs to be done with the taxes. Somewhere along the way elderly people at sometime the taxes should maybe be reduced. It is not that we want to dodge our part, but the whole package of all our taxes need a break
33. I do not like to compare city property to rural property.
34. I do not think they should keep going up.
35. I do not want it to get out of hand. More reform and fairness in appeals process. Aid people on fixed incomes.
36. I do not want taxes to go up under no circumstances.
37. I do think that it is something that needs to change, but I am not sure how to do it.
38. I don't have that much population in Osborne, KS. I don't see why they appraised my house for \$70,000 when I bought it for \$38,000. They are changing too much for property taxes. I know I'm paying too much.
39. I don't know how they expect people to be able to pay the increased amounts year after year. I also have no idea of a way to fix it so that everyone would be able to pay and feel it was fair for everyone.
40. I don't know what the changes would be. I think we need change, but I can't pinpoint what it should be.
41. I don't know why senior citizens have to pay school tax. There are streets that need to be fixed. I have a little two bedroom house and have to pay \$1,000 just for the taxes, and my house is paid off. It just upsets me because that's all I've got.
42. I don't know, they keep raising the tax when they shouldn't.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

6-10

Taxes and Appraisals: Negative Comments

43. I don't like having my house appraised from homes in other counties. It just doesn't seem fair to the value of my home and property.
44. I don't really have much to say on it, except I sometimes wonder if the appraisers are really coming out to check each one or if they do a few and assess the rest to match the others.
45. I don't think it fair to base it on real estate sales.
46. I don't think the appraisals should be based on what property sold far away in a given area. Let me give you an example. If a row of brick, moderately priced houses sold for 20% more than the rest, other values should not go up.
47. I don't understand how my appraised value goes down but my taxes go up. I'm sure they have some explanation but I wouldn't understand it.
48. I don't understand how the Legend is helping. I live in Wyandotte County where the taxes are really high and there have been promises to lower them but nothing has happened yet.
49. I don't want any more increase of any type of tax. Property tax should only be used for what you receive, such as services that depend on the property tax to exist, like fire department, streets, water, etc. Taxes should not support public schools, they
50. I had property by KU Medical Center in Kansas City and the taxes raised by 40%. I sold the property.
51. I have a problem with the outrageous school system taxes. I have no children in school and don't mind paying some, but they're extremely high.
52. I have been a real estate agent for over 40 years, and an appraisal is totally objective. How can you appraise my house at one rate and the one next door at another, and assess our taxes different? I do not like taxes being appraised.
53. I just need my taxes lowered.
54. I just think it's time to level off and stop increasing property taxes every year. Not everyone is a property owner, so it's becoming a hardship on the ones paying the taxes.
55. I just think the property taxes keep going up and up, something needs to change.
56. I just wish the taxes would not go up.
57. I know there are many new homes being built in Johnson County and the property values are very wrong. People are getting away with way too much. Do they use mortgages as the appraisal? Need to check lenders because those people are cheating all of us.
58. I live in a small town and an older house and yet the taxation on it is eating us up and I think there needs to be a break on taxes for senior citizens.
59. I only know it needs to be changed. County and state need to budget and get their spending under control and give back to those carrying the load.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

6-11

Taxes and Appraisals: Negative Comments

60. I rebuild houses and sell them for profit. I was working on a really rough house and was paying taxes that were assessed to \$90,000 just by the square footage. I appealed and got the taxes lowered to \$60,000, but the house wasn't fit to live in, it had to
61. I think for retired people, the year they retire, their taxes should be frozen because they will be on a fixed income and I do not feel their taxes should increase.
62. I think for senior citizens they raise it too much on a fixed income.
63. I think if appraisals go down, then property taxes should go down.
64. I think in relation to how much, it is too high per acre. Have a lower decline in the rate for county projects.
65. I think it is based on how much the state needs that year. Why not cut back spending. The administrative board of education has too many top-heavies.
66. I think it needs to be changed because taxes are way too much. Need to be more responsible with tax money.
67. I think it should be a sales tax rather than a property tax. That way everyone pays.
68. I think it should be sales tax instead of property tax. That way everyone pays the same. If you maintain the house in up keep, such as painting and remodeling your taxes go up. If you let the house go to junk your taxes go down. Doesn't seem fair.
69. I think property taxes discourage people.
70. I think taxes should not go up every year, maybe every 5 years.
71. I think that anybody over 65 should have a tax break, or for anybody over 65 their taxes should not be raised.
72. I think that it seems like everything is going up. Percentages play games in the whole process of appraisals. It is unfair that the improvements are being penalized over the long haul. So you are punished for the upgrades by the appraisal.
73. I think that it should go down.
74. I think that they are doing a blanket evaluation to the property without doing their research on this property value.
75. I think that they are out of proportion. I pay more here than I did in Arizona, that's why I will be moving back after I retire.
76. I think the appraised value is a lot higher than the price we would be able to sell it for, if we were wanting to sell.
77. I think the appraised value on my home should be compared with others in my area not on homes on the other side of town.
78. I think the county commissioners spend too much. They never turn anyone away when they ask for money for whatever they want to do.

6-12

Kansas Property Tax Public Opinion Poll

Verbatim Comments

Taxes and Appraisals: Negative Comments

79. I think the evaluations need to be changed. They seem to increase way too much no matter what has or has not been done to the property.
80. I think the increases are really making it hard for people on fixed incomes.
81. I think the whole system needs to be reevaluated.
82. I think there needs to be more people involved in setting the appraised value of your house. Maybe a real estate agent possibly, or maybe residents.
83. I think there should be a tax that everyone pays instead of just property tax. Why penalize the homeowner only? I think it should be a sales tax.
84. I think there should be some way to lower or eliminate property taxes for senior citizens.
85. I think they decide what to do and they go up and up. I do not think it is fair.
86. I think they need to review the tax burden. They need to keep renters in their own area of town.
87. I think they ought to rewrite their guidelines. I have a storage room that has a closet and they consider it a bedroom because of the closet.
88. I think they raise them too easily.
89. I think they're too high and they're wasting money. At one time they were going to do something for the elderly to lower their property taxes. We've been living in the same place for 50 years, have always supported the schools and paid our taxes so there
90. I think when you sell your home, it should be priced on its own value, not the value of the neighborhood and the land should be sold separately from the building.
91. I want them to go down.
92. I would be in favor of lower property taxes and higher sales tax. Maybe the government should start being taxed on their spending.
93. I would like it spelled out more clearly. I would like it to be easier because it's too hard to follow. I'm worried about the future. I think things need to get better because I can't afford too much more.
94. I would like some system where appraisals are kept in alignment with what the current housing market is. If the current drops, our taxes should drop.
95. I would like to say I feel like I am paying taxes for nothing. Here in Wyandotte County the taxes are really high but they will not use them for any clean up. The weeds are sky high and even when we call about them, nothing gets done.
96. I would like to see appraised values get in line with the real values of homes.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

6-13

Taxes and Appraisals: Negative Comments

97. I would like to see it be fair. It has been appraised to other counties which is not fair, it's way too high. Each year it's a different amount. My house was built in 1924 and they appraised it like a home, which doesn't make sense.
98. I would like to see it change to a more equable process.
99. I would like to see it changed but do not know how.
100. I would like to see it reduced. It is based on incorrect estimates. I think taxes are too high.
101. I would like to see other considerations such as age of the home, age of the appliances, and age of the furnace instead of just appraisal values.
102. I would like to see retired people not pay school tax.
103. I would like to see some changes made according to the value of your place more or less.
104. I would like to see some level of improvement.
105. I would like to see something to show for the money we spend. I see waste in the county cut. That money used more wisely than they do now.
106. I would like to see the function of the government make an evaluated decision on my property. Also the money is distributed correctly.
107. I would like to see the junior college taxed equally.
108. I would like to see the person that owns the home be able to get real estate people to assess the home.
109. I would like to see the real estate people do the quotes of appraisal.
110. I would like to see the taxes go down a little bit.
111. I would like to see them do appraisals individually on each property instead of by the area and surrounding areas all as one.
112. I would like to see them do house to house appraisals every 5 years. They need to personally evaluate the property like they used to do. Flying over does not show everything good or bad.
113. I would like to see them go down.
114. I would like to see them go down.
115. I would like to see them verify that what they tax us for is what we actually have.
116. I would rather see an increase in sales tax and lower property taxes. That way it hits everybody.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

6-14

Taxes and Appraisals: Negative Comments

117. I would think that since our house was built in the 70's and is well over 20 years old, that our property taxes should be going down but they keep going up. We do not understand what is going on.
118. I would, if the values go down they go down as well.
119. I'd like for my taxes to go down.
120. I'd like to see them lower the taxes all around. The county should learn to spend our money wisely and stop overspending.
121. If the value of the house goes down, the property tax also needs to go down. The appeals system needs to change so that the decision is not left up to the government. There needs to be some private sector input.
122. I'm not sure because property taxes are not fair to rural people.
123. In my opinion our property taxes are too high. I live in the country and my aunt lives in the city and both of our taxes are too high. I do not understand why.
124. It all stinks. It needs change for the better.
125. It does not make sense when the appraised values go down but taxes continue to go up.
126. It is totally unfair. I think it is wage-based. I would like to do it similar to income tax.
127. It just seems that one end of the county is taxed higher than the other end.
128. It needs to be fairer overall to everyone that owns a home.
129. It seems like everything keeps going up except the economy. I understand the housing market is looking a little better but I still do not think the taxes should go up.
130. It seems like the residential make up for the county short falls and it should be made up by the commercial side.
131. It seems that the older my house gets, the higher my taxes get. We have to limit home improvements because our taxes are already way too high. So instead of having nice looking homes, we have to let our homes look "crappy" to avoid more tax increases.
132. It should be appraised by more than one person.
133. It ticks me off that the poor neighborhood (50th St.) gets raised property taxes and people cannot afford them. Nothing inter-city, but I am having to pay high taxes anyway. Nebraska Furniture Mart and Kansas Speedway do not pay taxes and poor people have to.
134. It would be nice if they could find a way to adjust the taxes for the elderly on fixed incomes, but of course that wouldn't be fair for some of the others.
135. It's a whole governmental problem. We need to spend less and save more.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

Taxes and Appraisals: Negative Comments

- 136. It's appraised too high.
- 137. It's too high. They need to find other ways to increase income. Maybe a renters tax would be one way to do it.
- 138. I've never believed in property tax anyway. Once you buy something and pay the sales tax then you should own it, not put property on something you own.
- 139. Just drive down the road and appraise the property.
- 140. Just that I think that people in the city get hit with the bigger taxes.
- 141. Just that the taxes go up every year on my house.
- 142. Keep it low in price.
- 143. Keep politicians out of it as much as possible.
- 144. Leave the government out of it and let the people decide what is best for them.
- 145. Local property taxes are inflated too high.
- 146. Lower the overall cost of it.
- 147. Lower the overall taxes.
- 148. Maybe it would be nice if they make a structure to the elderly. We do not have money for taxes.
- 149. More accountability from the appraiser on how they do it, like example comparables.
- 150. More sales tax and less property tax.
- 151. Most of it is political anyway. Whenever you go down there for something like that it's a waste of time and they'll send you all over to place. You never get anything solved.
- 152. My house was built in 1963 and needs some repairs. The appraiser compares my house with new homes that don't need any repairs.
- 153. My husband and I retired and moved out here. We bought a farm. The first year the taxes doubled. They would not take it into consideration that it was not liveble. We went to the county and fought this. We have no children in school. Why are our taxes so high?
- 154. My main comment is that people in government are finding more ways to tax us than are necessary.
- 155. My problem is that I live in a neighborhood where my neighbors do not keep up their property, so I cannot sell my house for what I want. It should not be assessed by neighborhoods, but by individual up-keep and improvement.

6-16

Kansas Property Tax Public Opinion Poll

Verbatim Comments

Taxes and Appraisals: Negative Comments

156. My property taxes have doubled in the past 4-5 years which is ridiculous. Voters need to vote on property tax increases, not county appraisers. Government should be forced to buy homes that they set high appraisals on. Where they come up with these values
157. Needs changed.
158. No, not really because I'm having my own struggles right now. Why increase property taxes when the economy is suffering the way it is?
159. No, they are too high.
160. No, though taxes would be lower in a smaller town.
161. No. It would not make any difference.
162. No. They need to lower taxes.
163. Not really, except they are much too high. I came from Georgia where taxes are much lower.
164. One big problem is that school tax is included in the property tax.
165. One change made in this country would be land use tax. Now hunters are coming in buying land to hunt on, they are only being taxed for land as grazing and not hunting. This is not fair.
166. Open to some changes that might benefit others.
167. Other than keeping property taxes down, if we keep going the way we are now we all will be broke and will not have any property to pay taxes on.
168. Other ways to support our schools other than property taxes; and particularly for those who have a lot of property.
169. Our main problem is that we have taken too much property off rules.
170. Our problem is that they take their figures from other places in the neighborhood and houses that are not like ours.
171. Part of my concern with the tax system is talking about property of the same size. The problem is there is one side of town being taxed more when the houses and property are the same value. They need to keep track of all of the property, not just those in
172. Pay more taxes each year. In yester years taxes used to go down somewhat.
173. People get tax abatements on new homes on some homes.
174. People in the appraiser's office need to be better trained on the current laws.
175. Please change.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

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Taxes and Appraisals: Negative Comments

176. Price protection for senior citizens
177. Property is not the most important way to go anymore. People are into stocks and bonds. The system needs to come up with a better way to produce taxes.
178. Property tax should be tied to CPI, just as the cost of living changes in the region that you live.
179. Property taxes are out of line, they are just excessive. I think retired people on fixed incomes should get a tax break. I've known about retired people who are forced out of their home because of tax increases. There just is no way they can afford to pay
180. Property taxes are unfair altogether. Property taxes should be eliminated altogether. If property taxes are here to stay, one home should be property tax free when you are retired.
181. Property taxes are way too high.
182. Property taxes need to be done away with. They need to start a fair tax system.
183. Put a cap on property taxes.
184. Real estate taxes are going up nationally, but the values of homes keep going down. Farm land keeps going up in value but the taxes don't reflect that.
185. Right now all people are hurting and if the CA can re-assess property and help people lower their tax bill, that would be wonderful. I do not want government officials and real estate professionals making decisions they have not been trained for.
186. Senior citizen taxes should be reduced (lowered).
187. Seniors should be eliminated from part of taxes because they are charging too much for everybody.
188. Should be based on square footage of living space only.
189. Should be taxed on the value of the house.
190. Since I've lived here the taxes have tripled because they put in a horse race track and Nebraska Furniture Mart, who pay no taxes.
191. Something needs to be done on how houses are appraised. I live on a street where all of the houses look alike and the taxes vary so much. Several of the houses on my street have been redone and their taxes are less than other houses that have been let go
192. Something needs to be done to make it even across the board. Out buildings should be left off of the tax roll, meaning older out buildings.
193. Something needs to be done. We live in Bel Aire and the mill levy just keeps increasing. I am not sure what the solution to the problem is but I hope they can find some way to control it.
194. Tax breaks are given out to businesses too much and over a long period of time.

81-9

Kansas Property Tax Public Opinion Poll

Verbatim Comments

Taxes and Appraisals: Negative Comments

195. Tax should go up or down when I sell should the price of my home go up or down.
196. Taxes are just high.
197. Taxes are too high and need to be lowered.
198. Taxes are too high.
199. Taxes are too high. Appraisals do not reflect the true value of a home.
200. Taxes are way too high, they are over-rated.
201. Taxes have to stop going up at some point or no one will be able to afford them.
202. Taxes should not be changed without some right of recourse. They should never go up more than the inflation rate.
203. The appraisal process should be changed on the depending evaluation. Each home should be evaluated separately.
204. The appraiser is inclined to establish higher than real value so they can get more revenue. I would like to see a real value of the property.
205. The appraiser only drives by to do the appraisal and they do not even get out to do the job. How are they doing the appraisal?
206. The county appraisal has buddies and they pay less tax than others. They need to go into houses and compare houses on the overall condition of the homes not just by driving by.
207. The current amount of real estate is outrageous on personal taxes. People need breaks when you combine all taxes together. People spend too much. I think the government spends way too much money.
208. The current system does not take into account the surrounding areas. Appealing to the one who set the taxes in the first place falls on deaf ears.
209. The current system sucks. I would like to see sales tax because there is only about 50% of us carrying the load on property taxes. Everybody else is getting new trucks and cars.
210. The Manhattan system needs change. The elderly need a break with these things. Here in Manhattan they keep going up and up. Southern Kansas never changes.
211. The only thing I do is keep track each year on a bar graph and the only year I have seen a change was in 2008. It increased 9,488, 2007 was 1,180, 2006 was 6,440, 2009 increased 200 from 2008! I do not know why.
212. The only thing I would like to see is for our property taxes to come down because I think they are way too high.
213. The property system as it is now is not fair to property owners.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

6-19

Taxes and Appraisals: Negative Comments

214. The property tax system is flakey. Have people from the community do the assessments. The appraisals are not true values of homes.
215. The property values of each property do not match the true value. It should be appraised accordingly.
216. The system they have now is not properly dealt with. (EXP) I think they should get off their butts and do it right. (EXP) They seem to do everything by sitting at their desk. They need to be more involved. They need to know what is going on. This is other
217. The tax system does need to be modified. There's too much power given to the county appraiser. There might be a lot of underhanded activity going on under the current system.
218. The taxes keep going up and people don't realize that there are no increases in income. It will drive me out of my home.
219. The value of most of the homes in small towns has gone down. Boats are 30 years old, and the taxes on them are going up. This does not make sense. If the value goes down, the taxes should go down, not up.
220. The values are too high for the real value of houses.
221. The whole system of collecting revenue needs to be changed. Get rid of exemptions. Broaden revenue collected by other means.
222. There are rules I do not like. We are assessed wrong. They need to overhaul it all.
223. There is no consistency from county to county. Property is not being evaluated from time to time. People are getting screwed. People should have some say in it all.
224. There is too much government involved. You can look at the constitution and see that this isn't legal. There needs to be something done.
225. There probably needs to be equality to all tax payers.
226. They appraise property and never look at the property on site.
227. They are too high.
228. They go through town and only look at the outside of houses. The appraiser is not going through the interior of houses during the appraisal. A lot of appraisals are based on location only. The people who do the appraisals sometimes are not very
229. They go up too fast, and I haven't done anything to my house to warrant a raise in taxes.
230. They need to balance taxes from county to county. I would love to move away from here because we have more taxes than any other county.
231. They need to go with the real value of homes. Same homes, but not the same taxes. Why?
232. They need to lower taxes so we can bring in more industry.
233. They need to make it better. Let more than one person do the assessments.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

6-20

Taxes and Appraisals: Negative Comments

234. They need younger people in the appraiser's office; people who have homes in the lower price ranges.
235. This community has the highest property in the state and maybe the USA.
236. To me it seems that farmers get treated better than the rest of us. I would like to see changes that would be fair to everyone.
237. Too high on taxes. I do not like that they come out and check all of your property. Buildings should not be included.
238. Use the same tax system for everyone throughout the entire state.
239. Values of homes now are lower, so taxes now should go down.
240. Wanting to build a new hospital but a hospital changes enough that they should be self sufficient. Taxes for schools are too high.
241. We do not understand how our taxes can go up but our appraised value went down. I think the whole system needs a complete overhaul.
242. We had our house on the market and the appraised value went up. But now the market is going down so there needs to be a better change. People go out on the streets because of this.
243. We need a better system. One individual should not set the taxes. Retired people do not need so many taxes.
244. We own a little house and we are paying more for it now than we did fifteen years ago.
245. Well, I don't think older homes should be valued more because a new home is less than a mile away.
246. Well, I just think they are too high overall for everyone.
247. Well, not really. There needs to be more equality in it. The government officials and lawyers make it so their taxes are low, but raise the tax payers who have to carry the burden.
248. Well, since we are in a recession they should go down. Senior citizens don't get much. We don't get any raises like normal people.
249. Well, they keep going up. My neighbor's house is larger than mine but they don't pay any more taxes than I do. The difference should be based on the square footage. It's not a fair system.
250. When I appealed my appraisal on my current house I was told that it had 4 bedrooms when it only had 3. I offered for the appraisers to come out again and verify but they declined. So my house was appraised as having 4 bedrooms when it only had 3.
251. When I plant trees, taxes go up but when trees die, taxes do not go down.
252. Whenever they do make provisions to make the property tax goes down.
253. While I do not know much about taxes, I do know that the value of my property compared to where I live, I have high taxes.

12-9

Kansas Property Tax Public Opinion Poll

Verbatim Comments

Taxes and Appraisals: Negative Comments

254. Why do school districts need so much of the tax when there is a lottery in place that was in place to pay for the school system?
255. Yeah, do away with it.
256. Yes, because they promise not to raise taxes and when they need more money they raise the evaluation of your property and then the taxes can be raised.

Appeals: Positive / Neutral Comments

none submitted

Appeals: Negative Comments

1. I looked into the appealing process and the people at the appeals were rude. It should be assessed on approved market value. They raised it 14% versus 1% from last year. There is no reason behind that.
2. I think that you need to talk to more than one person when you go to appeal, and taxes are too high.
3. I think the appeals process is too big of a problem.
4. I think they should limit the amount. I think a panel of realtors should be assessing the appraisal fees.
5. I think when the county raises the appraisals and homeowners do not win in the appeal process, that the homeowners should be able to sell the property to the county at the appraised price.
6. I would have appealed, but waited too long. I only had 30 days which is not long enough.
7. Make changes to the appeals process.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

6-22

Other Comments

1. After 65, you pay no more taxes.
2. As long as educational funding has ties with property taxes, I do not think taxes should go down.
3. At my age and my income through the homestead, I get a considerable amount back on my taxes and I hope they continue that.
4. Collect more property tax from people. Taxes need to be paid timely and not give extended time for taxes to be paid. People need to budget.
5. Fix it to the cost of living rate.
6. I am curious to know how they appraise the land value to each state.
7. I don't mind paying tax, if you get what you are paying for.
8. I don't think there's a way to fix this situation. The city, county and state need our taxes for revenue purposes but it's really hard on property owners.
9. I like the mill levy to change and not be hidden.
10. I think as your home gets older the value should not increase.
11. I think it should stay the same. I think that it should benefit others. The county appraiser goes to extreme on the appraisal value.
12. I think it would be neat if we had some way to put money in all year so at the end of the year we would already have it saved up.
13. I think local people should appraise them, not other agencies.
14. I think that it needs to be changed to a neutral party that has no influence of property gain such as real estate brokers. My whole thing is to have neutral parties.
15. I think that nothing will ever change. I think that everyone should pay the same taxes.
16. I think the boat taxes need to change, they are way too high. I would like for an explanation on changes on appraisals to be sent along with property tax appraisals.
17. I think the community college should be set at the same levy as the rest.
18. I think the county and state should pay their employees an adjusted pay scale. When some people are earning \$6.00 per hour and some state or county workers are making \$18.00 per hour, it is not right.
19. I think the raise in pay schedule should match the raise of taxes at the least.
20. I think the realtors along with the government officials and assessors are the ones who set the valuation of the property.

Kansas Property Tax Public Opinion Poll

Verbatim Comments

Other Comments

21. I think they should be fair.
22. I think they should be looked at market value.
23. I wish property taxes would change in reflection to the consumer price index. The tax levy changes every year. Now we have a new school. My view is there needs to be a tie between tax level and property levels.
24. I wish they would keep us more informed, and not just when it's election time and someone decides to come around.
25. I would like to know why they consider boats and campers as luxury items, so they can tax them extra?
26. I would like to see how the taxes are used; they do not support Labette County Junior College.
27. I would like to see the property taxes that are printed in the paper to change. They used to publish the name of the property owner whose taxes are delinquent. They have eliminated the property owner's name, but it should be published.
28. In the west area, they get less help than in the east residential. They have stimulus that help them with taxes or other repairs on their homes.
29. It seems like a sales tax works well. That way everybody helps to pay for whatever the item is. I don't think there is a way to apply it to property tax.
30. We need a new county appraiser, one that comes to work.
31. Nothing except to find a way to save some money.
32. Nothing, we cannot do anything about the tax.
33. Property tax varies from year to year, mainly because of schools.
34. Property taxes are made to send our kids to school and make sure kids have a proper education through our taxes.
35. Taxes should be done equally though the state.
36. Taxes should be on the value of property.
37. They need to go back and let agriculture be agriculture.
38. Whatever they do will require more money to be spent on consultants and others, which will benefit no one.

Summary: 263 negative (83%); 17 positive (5%); 38 other (12%)



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To: House Taxation Committee

Date: February 25, 2010

Subject: **HB 2630** -- Requiring Annual Property Tax Mill Levy Reductions in Proportion to Annual Increases in Property Tax Assessed Valuations

Chairman Carlson and members of the House Taxation Committee, thank you for the opportunity to appear today on behalf of the Kansas Association of REALTORS® to offer testimony in support of **HB 2630**. Through the comments expressed herein, it is our hope to provide additional legal and policy context to the discussion on this issue.

KAR has faithfully represented the interests of the nearly 9,000 real estate professionals and over 700,000 homeowners in Kansas for the last 90 years. In conjunction with other organizations involved in the housing industry, the association seeks to increase housing opportunities in this state by increasing the availability of affordable and adequate housing for Kansas families.

HB 2630 would require the governing body of any local governmental unit with the authority to levy property taxes to reduce on an annual basis the jurisdiction's mill levy rate for property tax purposes in an amount equal to the annual increase in property tax assessed valuations. Conversely, **HB 2630** would also allow the governing body of any local governmental unit to increase the jurisdiction's mill levy rate in an amount equal to any decrease in property tax assessed valuations.

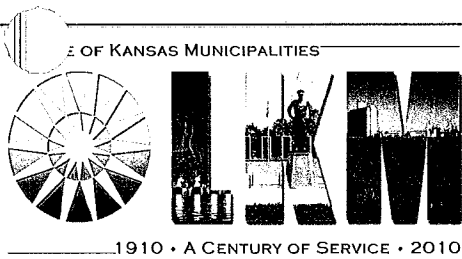
Over the last decade, the property tax burden on Kansas homeowners and small businesses has literally exploded as property taxes have increased over 92% from 1997 to 2008. This dramatic increase in the property tax burden is nearly triple the rate of inflation and 11.5 times greater than population growth over the same time period.

Unfortunately, we believe that this dramatic growth in the property tax burden stifles the economic prosperity of many small businesses in Kansas who have seen a consistent increase in the amount of their income that is devoted to paying their property tax assessments. Furthermore, we believe the increased property tax burden also makes it more difficult for Kansas families to make ends meet.

If enacted, nothing in **HB 2630** would impair or restrict the ability of any local government to raise property tax revenue at the local level. Instead, the provisions of **HB 2630** would simply require any local government that wishes to increase property taxes to accomplish that property tax increase through an increase in the mill levy rate (rather than relying on annual assessed valuation increases).

In our opinion, **HB 2630** would simply ensure that local governments are fully accountable to your constituents by requiring any local government who wishes to increase the property tax burden to increase the property tax mill levy rate rather than allowing a property tax increase through the stealth nature of annual assessed valuation increases.

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Date: 2-25-10
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Date: February 25, 2010
To: House Committee on Taxation
From: Larry R. Baer
Assistant General Counsel
Re: HB 2630
Testimony in Opposition

Thank you for allowing me to appear before you today and present testimony in opposition to HB 2630 on behalf of the League of Kansas Municipalities and its member cities.

HB 2630 proposes to impose a tax cap, or as some may say a spending lid, upon cities. This is accomplished through requiring that the amount of property taxes levied remain constant and that the mill levy be either adjusted up or down to compensate for any increase or decrease in assessed valuation. HB 2630 would permit an increase in the amount of property tax collected so long as such increase was directly attributable to new construction, property added through annexation or change in classification of the property. A city could increase the amount of taxes levied by holding of an election if the increase was approved by a majority of those voting in the election.

The League has long opposed any state-imposed limits on the taxing and spending authority of cities. We believe that local spending and taxing decisions are best left to locally elected officials. Removing the taxing and spending authority from locally elected officials is an erosion of the representative democracy that has long been the backbone of both local and state government in Kansas. The property tax system has worked well for many years, basically since statehood. Without some compelling evidence to the contrary, the League really questions if changes need be made.

HB 2630 does allow an increase in taxes levied following approval by election. This is flawed because of the ways in which the cities' budgeting process and the statutory provisions for holding question submitted elections would have to interplay. Cities do begin the budget process early in each calendar year. But, no "hard" numbers can be put together until after they receive valuation estimates from the county clerk. This occurs about July 1. Most often August 1st is thought of as the last day to prepare the budget because of the need to publish the budget by August 5th to allow the budget hearing to be held by August 15th. The approved budget then must be certified to the county clerk by August 25th. The county clerk must certify the tax rolls to the county treasurer by November 1st so that tax statements can be prepared and sent out no later than December 1st. In other words, the budget and taxing process is very

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HB 2630

structured with statutorily set time frames for the consideration, submission and approval of the budget and the subsequent tax billing.

When coupled with the statutory time and notice requirements for the calling and holding of a question submitted election, problems will result. Under the most optimum conditions, the earliest that a mail ballot election could be held is 6 to 8 weeks. Practically, it would probably be 90 days and the statute contemplates it taking up to 120 days. Thus, the delay occasioned for the calling and holding of an election puts the certification of budget beyond the time frame for preparing the tax rolls. In addition, the city bears the expense of conducting the election.

For these reasons the League of Municipalities opposes HB 2630.

Attachment
Date
House Taxation



KANSAS
ASSOCIATION OF
COUNTIES

TESTIMONY
concerning HB 2630

Property Tax Cap Except When Increase Authorized by Voters
House Taxation Committee

Presented by Randall Allen, Kansas Association of Counties
February 25, 2009

Chairman Carlson and members of the committee, I am Randall Allen, Executive Director of the Kansas Association of Counties. Thank you for the opportunity to present testimony in opposition to HB 2630, which represents a fundamental departure in the way that the governing bodies of counties, cities, school districts, townships, community colleges, and various special districts make budget and property tax decisions on behalf of their entities.

At our 2009 Annual Conference held last November, our membership adopted a legislative policy statement that opposes proposals like what is contained in HB 2630. HB 2630 is an affront to our system of representative democracy and the right of locally elected officials to govern in a manner needed to provide necessary services. It would further weaken the financial health of county government at a time when it is most needed.

HB 2630 provides that, without an affirmative vote of the county electorate, boards of county commissioners would in most circumstances be prohibited from adopting a budget which requires a mill levy rate increase. Exceptions include any taxes raised from new construction, and taxes levied for the purpose of paying principal and interest on bonds, temporary notes, no fund warrants, and judgments against the county.

Interestingly, HB 2630 specifically excludes the 20-mill statewide property tax levy for schools (K.S.A. 72-6431) and the 1.5 mill levy for Regents' institutions and institutions for disabled Kansans (K.S.A. 76-6b01 and K.S.A. 76-6b05) from the provisions outlined in Section 1 of the bill. As such, the State of Kansas would continue to receive benefit of additional revenue for its programs and priority services when the property tax base grows (as it typically does annually, despite our experience from 2008 to 2009), while county governments and other local governments would be prohibited from additional revenue from an increased tax base, without a public vote. There is no public vote requirement in HB 2630 for the statewide 20-mill property tax levy if the statewide assessed valuation increases, and there is no public vote requirement for the 1.5 mill institutional fund levy if the state's assessed valuation increases. Further, there exists no current statutory requirement for the Legislature to submit tax increases to a vote of the Kansas electorate.

So, what can we conclude from HB 2630? I think we can conclude that there is a policy intention to impose a dual standard on the circumstances under which state and local government in Kansas can raise property taxes. For the State and its purposes, the Legislature and the Governor can make the decision. For county governments and other local governments, under HB 2630, the voters would make the decision.

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We can have a good discussion about the relative merits of direct democracy vis-à-vis representative democracy. In fact, good people can make cogent arguments for each model. With respect to HB 2630, however, the underlying premise is that the same people of Kansas who have confidence in the capacity of the Kansas Legislature and Governor to make solid policy, budgetary and taxing decisions on behalf of state government have a *different level of confidence* in the capacity of county and other local decision-makers to make similar decisions on behalf of local governments.

We strongly reject this premise. Locally elected officials, like you, wake up each morning and strive to make the very best decisions on behalf of their constituents. Yes, local property taxes have increased in many areas in Kansas in the past several years. I suspect that may have something to do with the annual loss of \$100+ million in revenue (demand) transfers from the Local Ad Valorem Tax Reduction Fund (LAVTRF) and City-County Revenue Sharing. For counties, I suspect it may also have something to do with stiffer jail sentences for various crimes, which swells jail populations. I suspect it may also have something to do with reductions in state aid for programs and services to vulnerable populations such as the chronically mentally ill, and persons with developmental disabilities, and elder Kansans who often need nutrition services. Simply, county governments and county commissioners have felt the pain of state budget and revenue problems in the form of constituents whose last recourse is to appeal to their county (i.e. local) government for assistance.

Thank you, Mr. Chairman, for the opportunity to testify on this bill because we have concerns about its likely impact. If/when you have questions, I will try to answer them at the appropriate time.

The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-2690, provides legislative representation, educational and technical services and a wide range of informational services to its member counties. Inquiries concerning this testimony should be directed to the Randall Allen or Melissa Wangemann at the KAC by calling (785) 272-2585.

KANSAS
ASSOCIATION



OF
SCHOOL
BOARDS



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Testimony before the
House Taxation Committee
on
HB 2630

by
Mark Tallman, Assistant Executive Director/Advocacy
Kansas Association of School Boards

February 25, 2010

Mr. Chairman, Members of the Committee:

Thank you for the opportunity to comment on **HB 2630**. If this committee wishes to consider this bill, we believe local school districts should be exempt from the bill because school district property tax authority is already regulated by the school finance system.

The most important thing to remember is that for school districts, increasing property valuation usually does not result in additional spending power – it usually just means districts may receive less state aid.

The foundation of the school finance law is the statewide 20 mill levy. Although this levy has been held by the Kansas Supreme Court to be a state tax, it is actually imposed by local school districts. If this bill applies to the statewide mill levy and school districts are required to adjust it based on changes in valuation, the levy will no longer be uniform, and that has major implications.

It would likely mean that school districts with growing valuation would have to adjust the mill levy downward, which would presumably entitle them to more state aid. (Remember, a district's general fund budget is determined by multiplying weighted enrollment times the base budget per pupil. The revenue from the 20 mill levy is subtracted from that amount, and the balance is the district's state aid entitlement.) Districts with declining valuation would have no reason to increase the levy if the state makes up the difference, so this bill would likely increase the state's cost to finance school district general fund budgets. If the state fails to provide that increased cost, the base budget for all districts would be prorated (as has been the case this year).

The second tier of the school finance formula is the local option budget. School districts are limited to 30 percent of their general fund budget, or 31 percent if approved by an election. Many districts are already at or near the 30 percent maximum. State law provides a formula for determining

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state aid based on assessed valuation per pupil. After the district's state aid is determined, the balance is financed by a local property tax. This bill raises a number of questions.

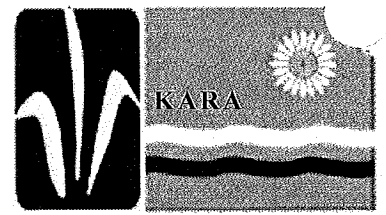
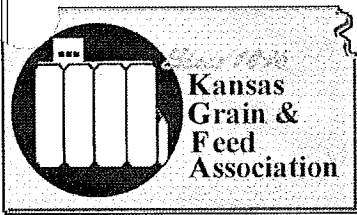
After state aid is determined, will the district be forced to reduce the mill levy on the local portion of the LOB if required by this bill? If so, will state aid make up the difference, or will the district lose LOB authority? What does it mean to districts receiving no state aid? If there is no reason for districts to increase their mill levy if valuation decreases, the net affect would again appear to be either a higher cost to the state for LOB assistance, or reduction in budget authority for districts.

However, some portion of LOB authority may have been approved by voters, which would appear to be exempt under this bill. Within a district's LOB authority, some portion may have been approved by the local board, some portion was subject to protest petition, and some may have been approved by voters.

A third major component of the school finance system are construction bonds, which are funded by property taxes but may be offset by state aid based on district property wealth. It appears that tax levies for school buildings would be exempted from this bill because they are subject to voter approval. However, districts also have authority to levy up to eight mills for capital outlay. These levies are subject to protest petition, and may be have been approved by an election. If tax levies have been subject to protest are they covered by this bill?

Finally, there are several other school finance weighting factors which rely on property taxes. These include ancillary weighting, high cost of living weighting and extraordinary declining enrollment. Many, but not all, of the districts using the weightings are in Johnson County. These are not subject to an election. Some are based on an amount approved by the State Court of Tax Appeals. It appears this bill could either require districts to reduce mill levies in certain cases, or require districts to hold an election to use funding authority already approved by the Legislature.

For these reasons, we oppose the application of **HB 2630** to school districts, and would urge you to remove them from the bill. Thank you for your consideration.



House Taxation Committee
Written Testimony in Support of HB 2630, Requiring Adjustments to Tax Levies
Relative to Revenues Produced by Property Taxes
Submitted by Ron Seeber
on behalf of
Kansas Agribusiness Retailers Association and Kansas Grain and Feed Association
February 25, 2010

Thank you Chairman Carlson, members of the House Taxation Committee, I Ron Seeber, Vice President of Government Affairs of the Kansas Grain and Feed Association (KGFA) and the Kansas Agribusiness Retailers Association (KARA). The KGFA is a voluntary state association with a membership encompassing the entire spectrum of the grain receiving, storage, processing and shipping industry in the state of Kansas. KGFA's membership includes over 950 Kansas business locations and represents 99% of the commercially licensed grain storage in the state. KARA's membership includes over 700 agribusiness firms that are primarily retail facilities which supply fertilizers, crop protection chemicals, seed, petroleum products and agronomic expertise to Kansas farmers. KARA's membership base also includes ag-chemical and equipment manufacturing firms, distribution firms and various other businesses associated with the retail crop production industry.

On behalf of these organizations, I am submitting testimony in support of HB 2630. Total property taxes in Kansas have far outpaced the population growth and rate of inflation in the last ten years. This bill will allow for better tax stability for our members by allowing valuation increases to be moderated by mill levy adjustments. We also appreciate the provisions allowing for voter approval of increases. This bill comes at uncertain times in all segments of the economy and we appreciate Representative Brunk bringing it forward.

Thank you for your consideration.

KGFA & KARA MEMBERS ADVOCATE PUBLIC POLICIES THAT ADVANCE A SOUND ECONOMIC CLIMATE FOR AGRIBUSINESS TO GROW AND PROSPER SO THEY MAY CONTINUE THEIR INTEGRAL ROLE IN PROVIDING KANSANS AND THE WORLD THE SAFEST, MOST ABUNDANT FOOD SUPPLY.

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AMERICANS FOR PROSPERITY

K A N S A S

February 25, 2010

House Bill 2630

Mr. Chairman and members of the committee,

On behalf of the nearly 40,000 AFP members in Kansas, I want to thank you for the opportunity to provide testimony in favor of HB 2630.

HB 2630, otherwise known as the "Property Tax Accountability Act," would provide much-needed reform within the property tax system in Kansas. For too long now the people of Kansas have been subjected to runaway appraisals, both for residential and commercial properties. **This out-of-control appraisal system has resulted in a 92 percent increase in property taxes from 1997 to 2008, making the appraisal system the equivalent of a stealth-like, hidden tax increase.** Residential taxes during this time increased by 130 percent, while inflation increased by 31 percent.

Although this hidden tax increase has benefited local units of government in increasing revenue, it has hampered property owners by further increasing their tax burden. Compared to surrounding states the Kansas tax environment is already uncompetitive and stands to fall further behind if something isn't done about the appraisal system. Kansas ranks ahead only of Nebraska, when looking at per capital property tax collections amongst our neighboring states.

The "Property Tax Accountability Act" contains the following benefits:

1. Voter approval required to increase total real estate taxes on existing property.
2. Government is recipient of additional revenue from new construction.
3. Removes the hidden tax increase from the current system and allows a local unit of government to state its case directly to the voters for additional revenue needs.

In a statewide poll conducted by the Kansas Policy Institute in August and September of 2009, 63 percent of respondents said the tax increases on their home "increased too much" over the last 10 years. During such difficult times when the Legislature is considering additional budget cuts and tax increase measures, the "Property Tax Accountability Act" presents itself as a proactive measure for legislators in addressing what a majority of Kansans view to be a serious problem in the way government taxes its citizens.

AFP-Kansas urges the committee to support HB 2630.

Derrick Sontag
State Director
Americans for Prosperity-Kansas



SALINE COUNTY COMMISSION

Board meets Tuesday 9:00 A.M. to 12:00 P.M. - 1:30 P.M. to 4 P.M.
Meeting Room 209 - Office Room 211 - 300 W. Ash

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COMMISSIONERS:
Randall E. Duncan
First District

John A. Reynolds
Second District

Jerry L. Fowler
Third District

February 23, 2010

Honorable Richard Carlson, Chairman
House Taxation Committee
And Committee Members
State Capitol Building, Room 274W
Topeka, Ks 66612

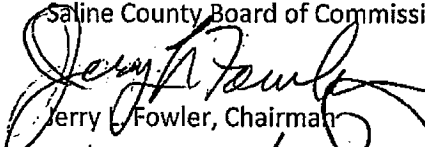
Greetings:

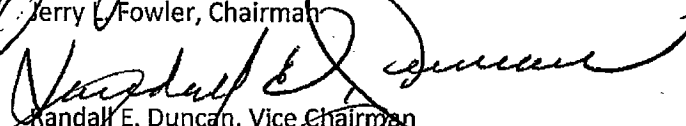
Please accept this written testimony in opposition to House Bill No. 2630. As you all are well aware, the counties and cities have the same budget crunch as does the State. While we can debate the relative cause of this financial challenge, we must object to tying the hands of local authorities to care for their own issues. The legislature has damaged the flow of revenue to the counties, in particular, by enacting tax credits and tax exemptions to a tax base on which the county relies for tax revenue. While we understand the attempt to attract business to the State and provide relief to agriculture, we must remember that exempting business from the tax base only drops the bulk of the tax burden on homeowners.

We would encourage you to object to this bill and, instead, seek some better balance as to exemptions and credits.

Thank you for your attention.

Saline County Board of Commissioners


Jerry L. Fowler, Chairman


Randall E. Duncan, Vice Chairman


John A. Reynolds, Secretary

House Taxation

Date: 2-25-10

Attachment: 13