



SB 196
SUPPORT

Nemaha County Appraiser's Office
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January 10, 2024

Dear Assessment & Taxation Committee Chair Tyson:

I am writing to express the support of Nemaha County for restoring the local ad valorem tax reduction fund. The local ad valorem tax reduction fund (LAVTR) is an important tool to reduce the property tax burden on local taxpayers. It was established to help use the sales tax as a means to smooth the impact of local fluctuations on property taxes. Local residents are already paying these taxes when they buy goods. They simply are not getting the benefit returned to them when they pay their property taxes.

This year, the budget being collected from property taxes for Nemaha County is \$225,364,656. If our county were receiving LAVTR, the amount collected from property tax would be reduced by \$521,300. This represents a reduction of 2.313 mills.

By funding LAVTR, the legislative action would recognize the diligence of locally elected government leaders who have empathy for taxpayers' plight and have tried to hold property taxes steady while continuing to provide mandated, essential, and requested services for our community.

Working together at the state, county, and city level, I believe we can address Kansas's tax base, fund the LAVTR, and responsibly manage the property tax burden borne by Kansan taxpayers.

Thank you for your attention to this matter.

Sincerely,

Kerri Koch

Kerri Koch
Deputy Appraiser
Nemaha County