## Office of County Treasurer Joe Grisolano

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January 31, 2012

TO: Kansas House Elections Committee

FROM: Joe Grisolano, Crawford County Treasurer

President, Kansas County Officials Association

SUBJECT: HB 2438

Chairman Schwab and Committee members:

Thank you for allowing me to speak today. I am here on behalf of the Kansas County Treasurers Association to voice opposition of HB 2438 that would change the current term of County Treasurers. In 2008, Kansas County Treasurers were elected to a four year term starting October of 2009 and ending in October of 2013. HB 2438 would shorten this term to end in January, 2013.

Kansas County Treasurers' terms of office are aligned with the tax year, not the calendar year. New tax rolls are handed over to County Treasurers in late October so tax collections for the new year can begin on November 1. The Treasurer takes office in October to guarantee responsibility for the new tax roll in full. The first distribution of these funds is January 20<sup>th</sup> of the following calendar year. If a new Treasurer took office in January, they would come into office a few days prior to the distribution of these funds. The first distribution is the largest of the year. The money distributed to taxing entities is 55-65% of the entire tax roll, representing millions of dollars in each respective county. Because of these statutory deadlines, this would cause concerns for both the outgoing and incoming Treasurer. In addition, this could create confusion for County Commissioners in regard to which Treasurer is accountable for these distributions. The Treasurer responsible for collection of funds should also be responsible for distributing them to ensure the accuracy of both.

If the law were to change, all counties should require a special audit during the middle of the tax year to coincide with the change in Treasurers, creating additional costs to taxpayers. This audit must be conducted to avoid any perception of impropriety that may be created by different Treasurers involved in the collection and distribution of the same funds.

There are several other issues about this legislation that cause concerns for Treasurers.

Registered voters elect their County Treasurers to a four year term; shouldn't legislators honor the mandate of the state-wide voting populous?

If the term were to be shortened, problems may occur in the event of a hostile change over. One possibility could involve the availability of invested funds for the January 20<sup>th</sup> distribution. Again, one Treasurer during this time period would ensure the "liquidity" of appropriate funds available for distribution.

County Treasurers anticipating retirement after a full four year term would be forced to seek re-election to satisfy the requirements for KPERS. This in turn could be disruptive if the incumbent were to resign after completing the quarters needed to retire with KPERS benefits.

In conclusion, I respectfully ask this committee to leave the term of office for the County Treasurer as it currently exists. History proves that the installation date of the Treasurer in October works for Counties and Kansans and has since 1875. This guarantees a seamless transition that a change in January does not. Thank you for your time and consideration of my testimony and allowing me to address you today. I would be happy to answer any questions at this time.