



SEDGWICK COUNTY, KANSAS
OFFICE OF THE COUNTY CLERK

KELLY B. ARNOLD
COUNTY CLERK

525 NORTH MAIN | SUITE 211 | WICHITA, KANSAS 67203-3733 | TELEPHONE: (316) 660-9222 | FAX: (316) 383-7961

January 23, 2012

The Honorable Richard Carlson, Chairman
House Committee on Taxation
Statehouse, Room 274-W
Topeka, Kansas 66612

Dear Chairman Carlson:

Re: House Bill 2176 – Proposed date change for submission of local budgets to County Clerk

The proposed legislation in House Bill 2176 presents a serious burden on Kansas County Clerks. The bill would drastically reduce the amount time allotted to perform our statutory duties in preparation of the tax roll for the Kansas County Treasurers. In the case of Sedgwick County, our 260,000 plus individual tax accounts breaks down to the review of over 80 individual budgets, which include multiple funds and values for each. When you consider our continuously thriving metropolitan area and the constant development with special assessments, the delayed submission date would create a crunch in the existing statutory tax year calendar.

As budgets continue to dwindle downward, and staff rises to the challenge of doing more with less, this statute change would further challenge an already heavily-strained time frame in which the Kansas County Clerks have to complete their statutory duties. The additional month of time would benefit cities in Kansas and give them more days to ponder how they would spend their money in the coming year for which they budget.

The complication comes after the proposed extension of time when 105 Kansas County Clerks are required to review, input and calculate the levy rates for funds in over 3,600 budgets filed state-wide. The Kansas County Clerks must review values for each budget by fund, review tax levy limits, review ordinances filed with budgets for compliance with tax levy limits, and then compile all submitted budgets for calculation of the tax roll. If an error is noted after submission to the County Clerk, some entities may have to re-publish and re-hold a public hearing for the correction.

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If the Legislature considers extending the budget submission deadline to the County Clerk, the subsequent statutory deadlines should be extended an equal amount of time so Kansas County Clerks may properly complete their required duties including, but not limited to, establishing the mill levies for the year, the creation of the tax roll, and certification of multiple abstracts to the Property Valuation Division. Another possible delay would be printing of tax bills, due dates for first half tax bills and the first distribution to the taxing subdivisions by the Kansas County Treasurers.

The majority of Kansas County Clerks are also Election Officials and they have many other statutory duties beside taxation which require attention at the same time as the proposed new submission date, such as advance balloting during the Presidential election cycle. With the onset of new Kansas legislation requiring photo identification for voters, County Clerks may not have ample time or adequate resources to guarantee valid elections if they are forced to spend more time during the election cycle on taxation.

While I can appreciate that we all would like more time to perform our statutory duties, please consider the undue burden this particular piece of legislation would place on the Kansas County Clerks before you reward others with more time.

Sincerely,

/s/ Kelly B. Arnold
County Clerk

cc: House Committee on Taxation

KBA/ksb

By the Numbers...

In Sedgwick County we review

- 1 - County Budget
With 8 funds
- 26 - Township Budgets
With 51 funds
- 20 - City Budgets
With 69 funds
- 10 - USD Budgets in our Home county – 6 of which have Recreation Commissions
With 32 funds and 10 more bond funds; plus 9 more funds in the Recreation Commissions
Total USD funds locally = 51
- 10 - USD Budgets as overlapping districts – 6 of which have Recreation Commissions
With 27 funds and 10 more bond funds; plus 6 more funds in the Recreation Commissions
Total USD funds from overlapping districts = 43
- 8 - Cemetery districts
With 8 funds
- 4 - Drainage districts
With 2 funds
Two Districts levy by special assessments
- 1 - County Fire District
With one fund
- 8 - Improvement Districts
With 8 funds
- 2 - Library Districts
With 3 funds
- 2 - Watershed Districts
With 2 funds

In Sedgwick County we receive 83 budgets to file and review (some of the miscellaneous districts overlap other counties); currently with 246 funds total.

STATE-WIDE

- 105 - County Budgets
 - 627 - City Budgets
 - 1,266 - Township Budgets
 - 273 - Fire District Budgets
 - 200+ USD Budgets
- Over 3,600 budgets reviewed in the state, unknown total number of funds.