



To: House Taxation Committee
From: Randall Allen, Executive Director – Kansas Association of Counties
Date: January 26, 2012
Re: Testimony concerning HB 2176 – Change in Budget Calendar

Chairman Carlson and Members of the Committee:

Thank you for the opportunity to present testimony *in opposition to* HB 2176. This bill would change the date by which the governing body of any local government (city, township, board of education, special district, or the county government itself) is required to submit its annual budget and certify its property tax levies for the ensuing budget year to the county clerk, from August 25 to September 25.

While the budgets are required to be certified approximately four months and five days prior to the onset of the fiscal year, there is reason for this calendar. The most important reason is that the same offices that have significant responsibility for reviewing the budgets and applying the property valuation of all taxing jurisdictions over the final assessed valuation of each jurisdiction to set the mill levy rates, *also have* responsibility for other important governmental functions, including the elections process. In 101 of the 105 counties, the county clerk is also the county election official. In even-numbered years, the county clerk and his or her staff are very busy in the summer and fall with voter registration, pre-election planning and advance voting for both the primary and general elections, and the myriad of details involved in conducting elections. In even-numbered years particularly, county clerks work budget review into the work flow as best they can. Very few mistakes are made on an annual basis, but we know from human experience that shortening the review process will lead to additional and potentially more serious errors. While no one intends to make errors, we are all human and errors are more likely to occur when processes are hurried.

The process of certifying property tax levies depends on the county appraiser (and the Kansas Department of Revenue, for state-assessed utilities) completing the appraisal work so the tax roll can be finalized; the county clerk completing their work in reviewing all local government budgets and setting the mill levy rates so that property taxes are properly allocated to generate budgeted revenue; and the county treasurers in preparing tax statements. The entire process is dependent on a whole team of offices and persons to work together. If one date and process change, all dates must be adjusted. In short, the August 25 date cannot be viewed in isolation from all of the remaining dates in the financial calendar in county courthouses across Kansas. We respectfully urge the committee to not pass this bill. Thank you for the opportunity to present our comments.

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 Randall Allen or Melissa Wangemann by calling (785) 272-2585.

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