



# Testimony

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## Property Tax Lid Election Process HB 2376

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House Taxation Committee**

The Unified Government of Wyandotte County/Kansas supports legislation changing the tax lid law from requiring a mandatory election to a protest petition election.

The election process mandated by current law is unworkable and expensive. The time schedules spelled out in the current tax lid law do not mesh with the way City and County budgets are planned, prepared and approved. Changing to a protest petition still gives voters the opportunity to object to an increase in property tax revenues, but also leaves citizens the discretion to not pay for an expensive election if the community does not object to the budget approved by their locally elected leaders.

The Unified Government conducts a very open and transparent budget process. While the budget isn't approved until early August, the UG Commission holds its first of many public meetings on the budget the previous February. Citizens have months to contribute to the budget building process, learn about the proposal and comment on it.

In Wyandotte County, holding a mandatory election would cost at least \$250,000. That required expense is a waste of money if citizens don't object to an increase in revenue. If they do object, gathering the required number of signatures on a petition would allow for an election.

The Unified Government was consistently lowering property taxes until the Great Recession and a series of damaging actions by the Kansas Legislature. The current property tax rate is still much lower than before the Unified Government was created. In 1997 it was 97 mills. Under the 2017 Budget it is 80.6 mills. That's nearly 17% less than two decades ago. And the Mayor and Commission have pledged to approve an additional lowering of the tax rate for the 2018 budget, bringing the city tax rate to its lowest level in 50 years. The City-County make up less than half of the total tax bill.

But even with the Commission consistently lowering the tax rate, the Unified Government could still be forced to hold a mandatory election under the current provisions of the tax lid law. That's because the assessed value of Wyandotte County and Kansas City is on the rise. Older buildings and neighborhoods which had a low value are now becoming more valuable. This could create a situation where more property tax revenue is collected even though the actual tax rate for everyone is lower. It's ridiculous to mandate an election under those circumstances.

The tax lid bill was not properly vetted because it was forced through without hearings. This legislation changing the flawed law from a mandatory election to a protest petition election at least helps correct the law to a degree that is workable.