

**Shawnee County
Office of the County Counselor**



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February 6, 2020

Senate Committee on Assessment and Taxation
The Honorable Caryn Tyson, Chair
Kansas State Capitol
Statehouse, Room 548-S
Topeka, KS 66612

RE: Senate Bill No. 294 – Testimony in opposition

Chair Tyson and other distinguished members of this Committee:

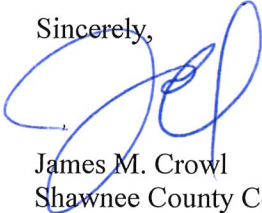
Thank you for the opportunity to provide testimony in opposition to Senate Bill 294. Shawnee County opposes this bill for several reasons:

- 1) Shawnee County's budget process is transparent. Each budget year, Shawnee County holds multiple public budget hearings. These hearings are open to the public and are recorded and accessible at any time through Shawnee County's website. Actions taken by the Board of County Commissioners are widely publicized in the local media. Changes in the mill levy are publicized. Each November, taxpayers receive a breakdown of property taxes due from each taxing entity, including whether taxes increased or decreased from each entity compared to the prior year. The additional notice to taxpayers required in this legislation is not worth its cost to the taxpayers;
- 2) This legislation will be virtually impossible to implement without additional employees. The notice and compliance deadlines, essentially June 1 through September 15, each year, are mismatched with the existing budget process that ends in August. Shawnee County currently has forty-nine (49) separate taxing entities (50 including the State of Kansas). In order to comply with this legislation, Shawnee County will likely need to hire additional staff, at least temporarily, to assist these taxing entities in order for each to comply with these deadlines; and
- 3) This legislation will cost taxpayers. Flat budgets do not exist in reality. As written, a notice will be required for every taxpayer in the County (over 50,000) unless the County actually cuts spending. Shawnee County taxpayers expect and demand quality roads and bridges, parks, and public safety. Costs rarely decline. Over fifty percent (50%) of Shawnee County's annual budget is dedicated to personnel costs. Approximately seventy-five percent (75%) of Shawnee County's annual budget is financed solely by property taxes. Personnel costs absolutely increase each year, and lately, those costs have outpaced inflation for public safety positions. Keeping a budget steady at the proposed "certified tax rate" will actually result in budget cuts in real terms. The current tax lid legislation recognizes the need to keep pace with the CPI—this legislation does not account for inflation. The growth in costs and prices is not only expected, this growth (inflation) is the sign of a healthy economy.

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I thank you for your time and consideration of this important issue.

Sincerely,



James M. Crowl
Shawnee County Counselor
Shawnee County Legislative Coordinator

C: Board of County Commissioners of Shawnee County, Kansas