



**Testimony of Charles McKinney, Clark County Commissioner
Before the House Committee on Taxation
on House Bill No. 2023
February 3, 2021**

Member Counties

Barber

NEUTRAL - TESTIMONY ONLY

Barton

Clark

Chairperson Smith and Members of the Committee:

Ellis

Finney

Kansas Legislative Policy Group (KLPG) would like to thank you for the opportunity to provide testimony today on House Bill No. 2023. KLPG is a non-partisan organization comprised of elected commissioners representing the collective interests of 33 rural Kansas counties.

Ford

Gove

Grant

Gray

House Bill No. 2023 would change the methodology for calculating agricultural property values starting in 2023.

Hamilton

Harper

We support fair and equitable tax policy within a transparent process that provides both taxpayers and local government with stability and certainty.

Haskell

Hodgeman

Kearny

After visiting with a few county appraisers in our member counties we feel that this revised valuation process will not be a smooth transition and may be create ongoing and unpredictable tax shifts between agricultural, commercial and residential taxpayers, especially for counties with higher percentages of overall agricultural valuations (primarily the red, orange and yellow counties on the attached map).

Lane

Logan

Meade

Morton

Ness

Stabilizing certain portions of the components utilized to establish valuations, such as productivity and net income, while annually adjusting others (crop price, yields and mix) each year may result in more volatility, especially if crop mixes within a county shift dramatically due to commodity prices and other agricultural inputs.

Norton

Rawlins

Rice

We concur something needs to be done to reduce the property tax burden. However, House Bill No. 2023 doesn't provide the stability and certainty all taxpayers expect.

Russell

Rush

Scott

Thank you for the opportunity to present testimony to the Committee. We ask that consider these consequences as you deliberate on House Senate Bill No. 2023.

Seward

Sherman

Stanton

Charles McKinney
President
Kansas Legislative Policy Group

Stevens

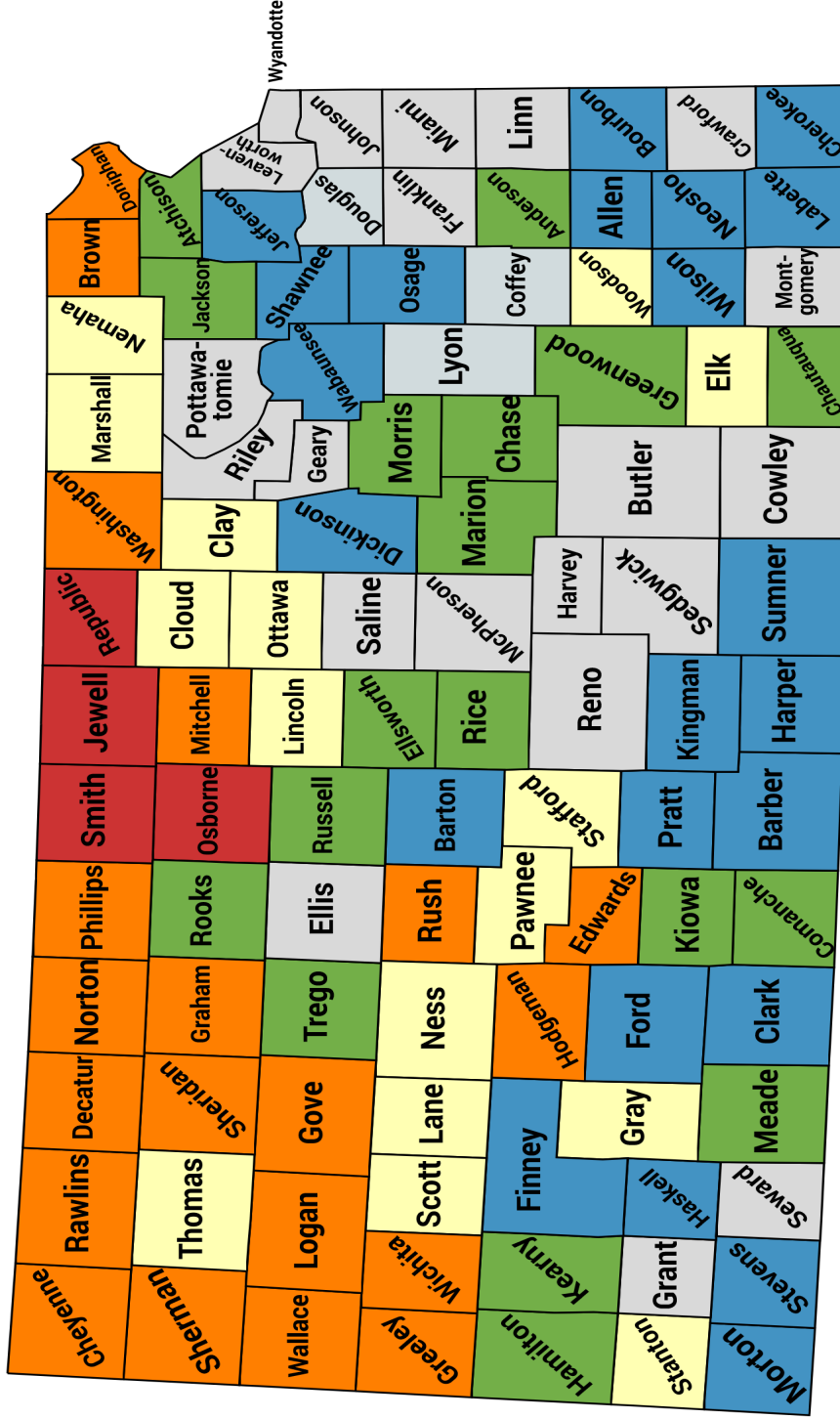
Thomas

Trego

Wallace

Wichita

- Greater than 50% of Valuation is Ag Land
- 40-49% of Valuation is Ag Land
- 30-39% of Valuation is Ag Land
- 20-29% of Valuation is Ag Land
- 10-19% of Valuation is Ag Land
- 9% or less of Valuation is Ag Land



Based on Department of Revenue 2019 data