



Senate Committee on Assessment and Taxation

SB 13

An Act concerning property tax rates; relating to tax levy rates; establishing notice and public hearing requirements prior to approval by a governing body to exceed its revenue neutral rate and discontinuing the city and county tax lid; prohibiting valuation increase of real property solely as the result of normal repair, replacement, or maintenance; establishment of a payment plan for the payment of delinquent or nondelinquent taxes.

**Written Remarks by the City of Topeka
Whitney Damron**

January 12, 2021

Madam Chair Tyson and Members of the Committee:

On behalf of the City of Topeka, we appreciate the opportunity to provide written remarks in regard to SB 13 making substantive changes to the property tax system, including public notice requirements for establishing property tax rates, a repeal of the existing city and county tax lid and allowing for payment plans for delinquent and nondelinquent taxes.

The City of Topeka has received information from the League of Kansas Municipalities in regard to possible areas of compromise between proponents and opponents of similar legislation proposed in 2020 and are in general agreement with the direction those discussions are heading. We are also familiar with neutral testimony being provided to the Committee this year on SB 13 by the League of Kansas Municipalities and are in support of that statement as well.

First and foremost, the City supports transparency in the consideration and setting of tax rates.

The City of Topeka believes property tax issues are appropriately set at the local level with public input by city and county officials, but we do recognize that the reliance on property taxes for state and local governments and K-12 education make these decisions of statewide importance and interest.

We were originally opposed to imposition of a local tax lid and do appreciate the fact SB 13 repeals that provision in state law.

From a practical standpoint, these kinds of proposals have created challenges to local units of government in regard to the timing of hearings, setting of budgets and the mill levy. We believe a cooperative effort by the interested parties can mitigate these differences in a mutually agreeable manner.

The City of Topeka appreciates the spirit in which SB 13 is proposed and commit to working with the parties of interest on legislation that is workable for all parties.

Thank you for your consideration of our remarks at this early stage of the 2021 legislative session.