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To: Senate Assessment and Taxation Committee
From: Mark Tomb, VP of Governmental Affairs
Date: January 12, 2021

Re: Testimony in Support of SB 13

Chairwoman Tyson and members of the Senate Assessment and Taxation Committee, thank you for the opportunity to provide testimony today on behalf of the Kansas Association of REALTORS® in support of SB 13. This legislation produces a more honest calculation of property taxes by factoring valuation changes in the setting of tax rates. SB 13 brings added transparency and accountability to the state's property tax system by requiring city and county elected officials to provide public notice, hold a public hearing and vote when the amount of property taxes received is increased. While REALTORS® strongly supported the property tax lid concept that is eliminated in this legislation, we also recognize that this legislation may be more effective at giving citizens a voice in the decisions impacting their property tax burden.

In addition, REALTORS® would also like to indicate support for County Treasurers establishing payment plans for property taxes at any time. In many cases, this will provide taxpayers with the flexibility needed as they struggle to pay these taxes.

The Kansas Association of REALTORS® represents over 10,000 members involved in residential, agricultural and commercial real estate and has advocated on behalf of the state's property owners for 100 years. REALTORS® serve an important role in the state's economy and are dedicated to working with our elected officials to create better communities by supporting economic development, a high quality of life and providing affordable housing opportunities while protecting the rights of private property owners.

REALTORS® maintain that every citizen should have the right to acquire real property with the confidence and certainty that the value of such property will not be unreasonably diminished by governmental action, including excessive taxation. REALTORS® believe that real estate is burdened with an excessive share of the constantly increasing cost of state and local government. While we realize the importance of many programs funded through property tax revenues, we believe tax revenues should be equitably collected from a variety of sources and encourage taxing jurisdictions to consider the negative impact to the housing market associated with any potential increase in property tax rates. Accordingly, we urge local and state governments to take immediate steps to eliminate redundant and duplicative programs and services, eliminate wasteful spending and reduce the increasing burden of state and local taxation.

In closing, the Kansas Association of REALTORS® would like to highlight that this legislation increases payment flexibility for taxpayers and puts in place a more honest way for actual property tax increases to be collected and utilized. We would respectfully request that the Senate Assessment and Taxation Committee act favorably on SB 13. Thank you for the opportunity to provide the committee with comments regarding SB 13.