



KANSAS
ASSOCIATION OF
COUNTIES

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Testimony of the Kansas Association of Counties to the
House Committee on Taxation
Neutral Testimony on HB 2340 • March 14, 2019

Mr. Chairman and Members of the Committee:

Thank you for the opportunity to testify in regard to House Bill 2340, which would restrict the county treasurer from distributing the portion of property taxes paid under protest until such time as the appeal is final.

While the Kansas Association of Counties understands and supports the desire and right of taxpayers to protest the valuation of their property, HB 2340 may create some unintended consequences.

First and foremost, administering this process could require additional staff time, which may require more staff in the county treasurer's office if there are more payments under protest than current staff can efficiently process. It is difficult to determine how many payments may be made in protest in a given year to anticipate the necessary staff to process the protests.

Second, there is a concern that some delinquent taxes may be paid in protest. This could cause the county to be delayed in disbursing taxes from taxing years long passed, effectively shifting the tax burden onto other, more timely taxpayers.

The taxing structure must be equitable to all taxpayers. The Kansas Association of Counties would ask the committee to consider what problem this bill seeks to address, and then address that issue in the most narrow and efficient way possible. Thank you for your time and consideration.

Respectfully,

Jay Hall

Kansas Association of Counties

