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Written Proponent Testimony

Before the

Senate Committee on Assessment and Taxation

On

SB 277 - authorizing continuation of the statewide levy for schools and the exemption of a portion of residential property from such levy

By Mark Tallman, Associate Executive Director for Advocacy

March 18, 2021

Madam Chairman, Members of the Committee:

Thank you for the opportunity to comment on SB 277. We appear as a proponent to continue this important funding source for K-12 education.

We also appreciate the Chair's invitation to express concerns about the inclusion of school districts in SB 13 a result of a House floor amendment. As the committee may know, school districts have been excluded from the new property tax notice requirements in earlier versions of the bill. We supported that exception for several reasons.

First, just about every part of the school funding system is already either set by the state, including the 20-mill levy and school districts general funds, or already limited by the state and/or features protest petitions or public voters that give taxpayers influence in the budget process.

Second, the amount of revenue a district raises is not always due to increased spending, but may be a function of state aid that can change based on annual assessed valuation per pupil.

Third, those points mean that including school districts in the SB 13 process could require districts to spend money on public notices to exceed a revenue neutral rate, when and if state reimbursement is not provided, even if the increase is due to state requirements (such as the 20-mill levy) or is for purposes taxpayers have already approved (such as capital outlay and bond payments).

Fourth, there are concerns about the dates required for certain actions in the bill.

We understand that several school officials will also be sharing testimony with you. We would respectfully ask the committee to consider amending SB 277 to either remove school districts from the provisions of SB 13, as originally passed by this committee and the Senate, or consider other ways to reduce the problems it creates.

Thank you for your consideration.