



CITY OF TOPEKA

215 SE 7th St.
Topeka, KS 66603

Tel: 785-368-3725
www.topeka.org

TESTIMONY

TO: The Honorable Caryn Tyson, Chair
And Members of the Senate Committee on Assessment and Taxation'

FROM: Whitney Damron
On behalf of the City of Topeka

RE: SB 542 – An Act concerning property taxation

DATE: March 9, 2022

Good morning, Madam Chair Tyson, and Members of the Committee:

On behalf of the City of Topeka, I appreciate the opportunity to share its concerns with SB 542 as it appears before you today.

While we believe many portions of this bill are unnecessary such as the requirement for a roll call vote published on the Department of Administration's webpage, (any concerned resident of Topeka can watch our City Council meetings online and all votes are recorded and available in the minutes which are also available online), our principal concern centers around section 2(c)(2) found on page four of the bill. We would request this section be amended to limit standing to file complaints to the state board of tax appeals to only taxpayers of the jurisdiction that is the subject of the complaint. We believe strongly in transparency; however, non-property owners should not have standing to complain about something that in no way affects them.

We would respectfully ask that the bill be amended to reflect the traditional rules of standing. To have standing, a party must show they have suffered an actual harm.

As such, we ask that section 2(c)(2) at the end of line 25; the following *italic* language be added:

(2) Any taxpayer may file a complaint with the state board of tax appeals by filing a written complaint, on a form prescribed by the board, that contains the facts that the complaining party believes show that a governing body of a taxing subdivision did not comply with the provisions of subsection. *The complaining party must be a taxpayer of the taxing subdivision that is the subject of the complaint.*

A balloon amendment is attached to my testimony for the Committee's consideration.

On behalf of the City of Topeka, I thank the Committee for its time and consideration.

Attachment

1 resolution or ordinance to approve exceeding the revenue neutral rate,
 2 shall be required prior to adoption of a proposed budget that will result in a
 3 tax rate in excess of the revenue neutral rate. Such vote of the governing
 4 body shall be conducted at the public hearing after the governing body has
 5 heard from interested taxpayers and shall be a roll call vote. If the
 6 governing body approves exceeding the revenue neutral rate, the
 7 governing body shall not adopt a budget that results in a tax rate in excess
 8 of its proposed tax rate as stated in the notice provided pursuant to this
 9 section. A copy of the resolution or ordinance to approve exceeding the
 10 revenue neutral rate and a certified copy of any roll call vote reporting, at
 11 a minimum, the name and vote of each member of the governing body
 12 related to exceeding the revenue neutral rate, whether approved or not,
 13 shall be included with the adopted budget, budget certificate and other
 14 budget forms filed with the county clerk and the director of accounts and
 15 reports and shall be published on the website of the department of
 16 administration.

17 (c) (1) Any governing body subject to the provisions of this section
 18 that does not comply with subsection (b) shall refund to taxpayers any
 19 property taxes over-collected based on the amount of the levy that was in
 20 excess of the revenue neutral rate.

21 (2) Any taxpayer may file a complaint with the state board of tax
 22 appeals by filing a written complaint, on a form prescribed by the board,
 23 that contains the facts that the complaining party believes show that a
 24 governing body of a taxing subdivision did not comply with the provisions
 25 of subsection (b) and that a reduction or refund of taxes is appropriate.
 26 The complaining party shall provide a copy of such complaint to the
 27 governing body of the taxing subdivision making the levy that is the
 28 subject of the complaint. Notwithstanding K.S.A. 74-2438a, and
 29 amendments thereto, no filing fee shall be charged by the executive
 30 director of the state board of tax appeals for a complaint filed pursuant to
 31 this paragraph. The governing body of the taxing subdivision making the
 32 levy that is the subject of the complaint shall be a party to the proceeding.
 33 Notice of any summary proceeding or hearing shall be served upon such
 34 governing body, the county clerk, the director of accounts and reports and
 35 the complaining party. It shall be the duty of the governing body to initiate
 36 the production of evidence to demonstrate, by a preponderance of the
 37 evidence, the validity of such levy. If upon a summary proceeding or
 38 hearing, it shall be made to appear to the satisfaction of the board that the
 39 governing body of the taxing subdivision did not comply with subsection
 40 (b), the state board of tax appeals shall order such governing body to
 41 refund to taxpayers the amount of property taxes over collected or reduce
 42 the taxes levied, if uncollected. The provisions of this
 43 subsection shall not be construed as prohibiting any other

The complaining party must be a taxpayer of the
 taxing subdivision that is the subject of the complaint.