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March 9, 2022

## Testimony in Opposition to Senate Bill 542 Senate Assessment & Taxation

Chair Tyson and Members of the Senate Assessment & Taxation Committee:

The City of Prairie Village wishes to express its opposition to SB 542. We appreciate the opportunity to provide testimony in opposition to SB 542 and while we appreciate the Legislature's work on 2021 SB 13, we believe there may be some other potential solutions that better address some of the concerns with last year's legislation.

Our primary concern with SB 542 is the section establishing the revenue neutral rate complaint process with BOTA, and the logistics of that process. We also have concerns regarding some of the state-level bureaucracy impacts of the bill. Our locally elected officials take transparency seriously, and we always welcome opportunities where we can be even more transparent for the citizens we serve, but we believe there may be some other solutions to improve the process beside the proposed provisions in SB 542 as it is currently written. For one, we would support changes that allow for new construction, as well as the exclusion of inflation from the revenue neutral rate calculation. Additionally, it would also be our preference for revenue neutral rate to instead be based on the levy, not the revenue collected.

Again, we appreciate the continued efforts and conversation to clarify some of the challenges with 2021 SB 13 and make it an even better process for both local units and taxpayers. We are always open to discussing ways we can increase transparency and better serve our taxpaying citizens and the needs of our community, and we believe the proposed changes we mentioned above seek to do that. Thank you for your consideration and we welcome any questions or further discussion you may have on this matter.

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