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SENATE

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CARYN TYSON
12TH DISTRICT

TO: House Committee on Taxation
FROM: Senator Caryn Tyson, 12th District
Date: January 26, 2021

SENATE BILL NO. 13 – TESTIMONY IN SUPPORT

Chairman Smith, Vice-Chairman Mason, Ranking Gartner, and Committee members:

Thank you for the opportunity to testify in support of Senate Bill (SB) 13. Many Kansans are upset about property tax increases and the shell game of why they increased. SB 13 addresses these issues. You may remember this legislation from last year. It passed both chambers by a supermajority, only to be vetoed by the Governor at the request of a government taxpayer funded lobbyist.

This legislation was not created in a vacuum. After visiting with Senator Estes and his brothers, we initiated an effort that included Senator Alley, Senator Kerschen, Representative Highland, and Representative Corbet to gather information from property tax stakeholders across the state, including taxpayers, county commissioners, county clerks, county treasurers, appraisers, and others.

This was most certainly a team effort that found a proven solution to the problem of automatic property tax increases with no action required to do so. Currently, Kansas has self-generated tax increases with no transparency. No one taking responsibility. This is the transparency portion of the bill with notices being sent if more money is to be collected than the year before, and the second item, clarifying that property valuations should not increase from normal maintenance. The third is a result of Representative Kelly's proposed legislation last year, allowing county treasurers an option to establish a property tax payment plan. The fourth and final part of the bill is removing the property tax lid, which resulted in property tax increases since implementation.

The transparency legislation is modeled after existing law in Utah and Tennessee. These systems have been in place for over 30 years. Former Utah Senate President Wayne Niederhauser said, "the advantage of the system is the taxing entities benefit from a predictable

and stable revenue stream to pay for public service and taxpayers become more informed and involved in the process."

There are no exclusions for new constructions, inflation, or other increases. It would muddy the waters and inject confusion in the process for taxpayers, defeating the purpose of the bill – stopping automatic property tax increases with no accountability. Some will argue that Utah allows for new construction but do not mention Utah also has a cap on increases. This bill removes the cap, allowing local governments to govern while being transparent about all increases.

Any delay of implementing this bill will result in one or more self-generated property tax increases. Taxes without thought.

Thank you for your consideration. I ask for your support on this important legislation.

CT/pa

Attach.

NOTICE OF PROPERTY TAX CHANGES

COMPARE		BE HEARD
Assessment Type	2019 Market Value	2018 Market Value
FULL MARKET VALUE	\$785,100	\$697,000
RESIDENT EXEMPTION REDUCTION	<353,295>	<313,650>
TOTAL TAXABLE VALUE	\$431,805	\$383,350

If you believe the assessed value of your property is incorrect, you may begin the appeal process

NOTICE OF TAX CHANGES

TAXING ENTITY	2019				2019			2018			BE HEARD
	IF TAX INCREASE APPROVED		IF NO BUDGET CHANGE		CHANGE IF INCREASE APPROVED			2018			A public meeting will be held
	Rate	Tax	Rate	Tax	Tax	%	Rate	Tax	Date/Time/Place		
CANYONS SCHOOL DISTRICT	.005271	2,276.04	.004665	2,014.37	\$261.67	13%	.004696	1,800.21	AUG 06 6:00 PM	9361 SOUTH 300 EAST	
STATE BASIC SCHOOL LEVY	.001661	717.23	.001661	717.23			.001666	638.66	AUG 06 6:00 PM	9361 SOUTH 300 EAST	
UT CHARTER SCHOOL-CANYONS	.000087	37.57	.000087	37.57			.000073	27.98	AUG 06 6:00 PM	9361 SOUTH 300 EAST	
JORDAN SCH OLD DEBT SVCE	.000488	210.72	.000488	210.72			.000560	214.68			
SALT LAKE COUNTY	.001933	834.68	.001933	834.68			.002025	776.29			
SANDY CITY	.001456	628.71	.001096	473.26	\$155.45	33%	.001144	438.55	AUG 13 6:00 PM	10000 S CENTENNIAL PKWY	
SL COUNTY LIBRARY	.000536	231.45	.000536	231.45			.000559	214.29			
SO SL VALLEY MOSQUITO	.000014	6.05	.000014	6.05			.000015	5.75			
METRO WATER SANDY	.000311	134.29	.000311	134.29			.000325	124.59			
COTTONWOOD IMPROVEMENT	.000169	72.98	.000169	72.98			.000176	67.47			
ALTA CANYON REC SPCL SVCE	.000170	73.41	.000170	73.41			.000178	68.24			
CENTRAL UT WATER CONSERV	.000400	172.72	.000378	163.22	\$9.50	6%	.000400	153.34	AUG 12 6:00 PM	1426 E 750 N #400 OREM	
MULTI COUNTY ASSESS/COLL	.000009	3.89	.000009	3.89			.000009	3.45			
COUNTY ASSESS/COLL LEVY	.000216	93.25	.000216	93.25			.000225	86.25			
TOTAL	.012721	5,492.99	.011733	5,066.37			.012051	4,619.75			

VALUES DO NOT INCLUDE TAX RELIEF, DELINQUENT TAXES, PERSONAL PROPERTY TAXES, OR SPECIAL ASSESSMENTS