

*The State Legislature needs to reform property taxes in Kansas by: Mike Stieben
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Since becoming a County Commissioner in 2019 I have never seen an issue that has galvanized the citizens to take action like the issue of exploding valuations of property and the dramatic increase in property taxes on residents that goes in tandem with those valuation increases. Solving the property issue will ultimately require action by our legislators in Topeka. Several solutions have been floated including limiting increases on those with fixed incomes and providing additional government payments or tax rebates to those impacted by high property taxes.

A long-term solution that would directly impact valuations and property taxes would be establishing a policy that taxes on increasing valuations can only go up to match a certain level like the rate of inflation plus a set percentage 1-3% depending on the county. Under this system once property is conveyed in a sale the new owner of the property would have his valuation and taxes brought up to market value both in terms of valuation and taxes. In addition, there might have to be a periodic required adjustment to the property value and tax rate after a set period of time has passed. This and other changes must be debated in Topeka in order to fix systemic problems with the current appraisal law and process.

All of that being said, the issue of property taxes then returns to our local level, and to say that there is confusion with the process is putting it mildly. One local official expressed his opinion that the County Commissioners made a decision about the increases in valuations to be followed by the County Appraiser. Thus, Commissioners could control the rate of increase and that would in turn control the revenue brought in to the county. After several exchanges and clarifications that official was able to understand the role of the County Commission in oversight over the County Appraiser.

Here are some of the questions that have come up recently:

Q: What is the role of the County Commissioners in relation to the County Appraiser?

A: The County Commissioner are responsible for appointing a qualified County Appraiser from a list of candidates who have met the educational and statutory requirements as outlined in state law, selection is made from a state approved list of qualified candidates. The County Commission does not have authority over the day-to-day operation of the Appraiser's office. The County Appraiser is governed by statute and state administrative regulations promulgated by the Kansas Department of Revenue and administered by the Division of Property Valuation.

Q: Does the County Commission instruct the County Appraiser on the amount he is to raise in valuation, appraised values, or necessary revenue?

A: No, the County Commission is entirely separate and does not communicate any expectations on valuation decisions of any kind.

Q: Does the County Commission have authority over all property taxes within the county?

A: No, the County Commission only has authority over county spending which is between 25-28% of total property taxes. School districts have authority over approximately 40% of property taxes, with remainder going to cities, townships, fire districts, library boards and other local subdivisions of the state, and the state of Kansas.

Q: Does the 15.16 increase in valuation mean that the County gets 15.16 additional revenue?

A: No, while there is increased revenue to the County it does not translate dollar for dollar and the increased property tax revenue is spread to all taxing entities including local school districts, cities, townships, fire districts, library boards and all taxing subdivisions within the county and the state of Kansas. Ad Valorem taxes generate approximately 64% of the total revenue funds needed for operation of the County so a 15.16 increase only brings additional revenue to that portion of the county budget.

Q: Why is the use of comparable sales used on residential property?

A: It is required by administrative regulation under the current Kansas property reappraisal statute. In order to change the current statute, the Kansas legislature will have to repeal, amend, and/or change current law. The County Commission and local government have no authority to change the current appraisal system.

Q: What has the County Commission been doing on the budget and tax reform?

A: The County Commission has lowered the Mill levy two of the last three years, as your representative for the fifth district I have supported those reductions and advocated for additional spending cuts and property tax reductions. We could not find agreement to go make further reductions during our last budget cycle, that budget did include a ¼ Mill, reduction but I voted no because I thought we could make more reductions it was for that reason that I also voted No on going above the revenue neutral during that budget cycle.

Q: What can I do to help change the system?

A: Please contact your local State Representative and State Senator and let them know you believe that the property tax issue must be a priority during the next legislative session.

Finally, the County Commission recently held a joint meeting with the City of Leavenworth to discuss many issues. The idea of calling all local taxing subdivisions in the county together for a mass joint meeting to discuss working together to understand and make property tax reductions together as a united group. It was proposed to float 3% reductions as a starting point for all local governments hoping that some could do substantially more. Kansas has become a high tax state and unless we all work together future generations of Kansans and our elderly may be forced to go elsewhere.