GREENWOOD COUNTY COMMISSIONERS
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Chairmen Kleeb and Donovan:

I am writing this letter at the behest of the Kansas Association of Counties regarding the "tax lid" legislation you are considering this week. I will admit I do so with a great deal of skepticism about how much anyone in Topeka listens to elected officials below them in rank these days, even fellow Republicans.

I believe I should start out by saying I am confused about what it means to be a Republican and a conservative in Kansas today. Ever since I cast my first vote in 1986 I thought I was a Republican, having been raised by Republican parents in a very conservative fashion on a five generation Greenwood county farm. My grandfather was a Republican who served three terms on the USD 386 Madison Virgil school board. In the late 1970s he voted to build a new high school, which meant raising property taxes. I wonder today if anyone could vote "yes" to building a new school anywhere in Kansas and still be considered conservative. Today it seems the only way to be a true conservative in Kansas is to believe all government is bloated and most spending is unnecessary. It is now OK to borrow money for day to day operations and let infrastructure crumble as long as we don't raise taxes.

I have always thought one part of being a true conservative was being cautious. Our state leadership did not show much caution when launching into this experiment of zero income taxes for so many, abandoning the "three legged stool" of income, property and consumption taxes to run state government. I also thought being conservative meant playing your cards out in the open. The state recently went another $400 million in debt with no plans to pay principal for the next ten years. That was done without much debate, and without a general vote. It doesn't seem very cautious, it doesn't seem very out in the open, it doesn't seem very conservative.

As Republicans, we often bemoan interference from an intrusive federal government. We believe in local control, bottom up governance. We want those bums in DC to leave us alone and let us run things in Kansas ourselves. For most of my life I truly believed Kansas government was superior to that of DC. I believed our leaders in Topeka to be just that, leaders, not politicians.

Like everyone else in our state, I watched with dismayed amazement at the fiasco that was the 2015 Kansas legislative session last year, as you tried to deal

with problems that were largely self-inflicted. To my surprise on day 100, while in the midst of trying to deal with all the financial problems the state has, you were able to take time to protect the good people of Kansas from tax and spend county commissions and city councils. In a session where the state legislature passed what could be construed as the largest tax increase in Kansas history, without a popular vote, you felt confident enough in your leadership, (or perhaps doubtful enough of ours) to insert yourselves into local government business, without giving any of us a chance to comment. A cynic might draw the conclusion this was done so some members of both the House and Senate could go back to their constituents and deflect criticism of the tax increase the state had just inflicted by saying "but, we are going to cap your property taxes". A cynic might also say DC style politics had now taken over Topeka. The underhanded way the tax lid bill was introduced and initially passed tainted any further discussions about it for me. To be blunt, getting fiscal direction from the Kansas legislature at that point was like getting a lecture on abstinence from your pregnant teenage sister.

Nobody has ever liked to pay taxes. I believe Jesus even commented about Roman taxation. Something about rendering unto Caesar that which is Caesars. I don't like to pay my property taxes. Who wouldn't be for a property tax lid? Being against it is downright un-American.

As much as I dislike paying my property taxes, I really like the idea of having an ambulance come if I get hurt, a cop shows up if someone breaks into my house, a fire truck shows up if I have a fire, and a snow plow clear my road if we have a blizzard. Taxes are the price we pay to NOT live in a third world country. In Greenwood County we struggle to provide the basics. We struggle to maintain an ambulance service. Our Road and Bridge director often reminds us a couple of decades ago they had nearly thirty employees, today they have around 14. Fourteen members of the Sheriff Department patrol nearly 1200 square miles, our top paid deputies make less than $15 an hour. I would invite any of you to visit for a day, I'll show you how we spend our money and then you can comment on whether or not we are lavish in our spending.

We seem to have moved into a mindset in Kansas where the only fair tax is one someone else pays. We are told that all we need to do to usher in a new era of prosperity is to slash taxes, and everything else will fall into place. That hasn't seemed to work very well for the state, even though many of you in Topeka have been trying to convince all of us otherwise. Anyone who suggests it isn't working and perhaps some of the tax cuts need to be revisited isn't a true conservative, and risks getting "post carded" in an election year. It seems the state government I once respected has gone from a group dominated by leaders, to a group dominated by politicians whose main goal is getting reelected. Rather than try to make the best possible decisions, decisions are made based on how they will play at the next election.

The tax lid isn't necessary. County commissioners and city councilmembers are elected just like the legislature is. I would argue most of us in small town America are infinitely more assessable to our constituents than anyone serving in Topeka today. My own Senator Forrest Knox won't respond to repeated emails from me regarding the tax lid. I've had constituents at my house complaining about roads before I eat breakfast in the morning, how much more accountable can I get then that?

I have served in local elected office in some capacity since 1993, on our local school board, township board, and county commission. In that time, I have been involved in making 28 budgets. At no time have I served with anyone who had a casual attitude toward raising taxes, I have never heard a fellow board member say, "let's just raise taxes". Listening to recent radio propaganda paid for by the Kansas Association of Realtors, one would think county commissioners and city councilmembers all over the state rub their hands with sadistic glee as they raise property taxes on family farmers and elderly people, just for the delight of it.

Last year one of your colleagues from Johnson County made the claim farmers don't pay their fair share of taxes, this year according to the Kansas Association of Realtors, hardworking families are being forced from their farms because of high property taxes. Well, which is fact?

The facts seem hard to come by in this debate. Quite a few numbers are thrown around as fact, with little way to do any fact checks. I can tell you from my own farming operation out of $389,629.00 of expense in 2015, $5084.36 was paid in property tax excluding my home. By my calculations that is 1.3% of my expense. As a point of reference, I spent $3024.72 on gravel to gravel drives in and out of the areas where I feed cattle. Since a large portion of my property tax goes to maintain rural roads, the $5084.36 seems much more of a bargain compared to the gravel I bought. My wife and I currently own 1015 acres. I can go back as far as 1997 when I paid $873.48 in property taxes on the first 160 acres I bought in 1988. This fell to a low of $777.10 in 2012, then rose to $980.78 in 2015. The way I was taught to do math that represents a 12.24% increase over 18 years. However, when the low of 2012 is factored in, my taxes have gone up 26% in 4 years, it all depends on where you want your starting point to be. In 2002 the taxes on that parcel were $953.98, if I wanted to spin things another way I could make the claim property taxes fell 18.5% from 2002 to 2012, or I could say from 2002 to 2015 they rose only 2.8% because both of those statements are true, in this particular case. The fact is these figures are as much a function of changing valuations as they are of any spending practices by local government. Increasing valuations have made property taxes on tillable land too high in my opinion, but I think the claim farmers will be forced off of their land because of taxes is a stretch, it will be because of a combination of factors. The state sets the values on ag land though, not the counties, so much of the increase in taxes on farmland is because of actions by the state. In truth the biggest threat to my own family farm came in the late 1980s when an unscrupulous realtor nearly

convinced my grandfather our family would be better off to sell our land to an investor and then lease it back. It seems altruistic realtors are nearly as rare as altruistic county commissioners.

I can offer some more facts. When I was on our township board in the late 1990s, you could hire decent help for $8 an hour. Today at the county level we struggle to hire good road help at $12.50 an hour. A new John Deere grader cost $105000.00 in the early days of my elected service, 20 years later you can add about $150000.00 to that. Gravel is higher, insurance is higher and tires are higher. Most costs have gone up. Budgets have gone up because it costs more to do business. I won't ever claim there are not areas in our county government that need to be made more efficient. I can make that same statement about the state government. It is a falsehood to make the claim we've raised taxes just because we could. Simply put, my goal since I've been a commissioner is to maintain the same level of roads and emergency services the county has had before I got on, or if possible make them some better. Our cost increases have not been because we have expanded county government. There has also been some increase in spending to make up for cuts the state and federal government have made in several programs that at least a few of our residents deemed important, like services for the elderly.

At issue is local control. Proponents of the tax lid feel the ultimate in local control is direct elections on tax increases. That is true. So why not expand this idea to state government? Why not a direct election on every state budget? I think the answer lies in representative government. In our democracy we elect people to represent us in these decisions. If the majority doesn't like the decisions that are made, we elect new people. That is how government is held accountable. I once thought I knew all there was to know about how poorly our county was run, so I ran for county commission, and got an education. Just as running the state is probably not as easy and black and white as I would like to think it is, running a county is not as easy or black and white as many in the state legislature apparently believe it to be, or for that matter, the Kansas Association of Realtors.

By now I am sure I am being labeled pro tax. As I have pointed out, I hate paying taxes but I also realize if I want schools, if I want roads, if I want emergency services I will have to pay some taxes. The issue will always be; are those tax dollars being spent wisely? That is probably always going to be up for debate. In my opinion, speaking only for my county, most of the problem lies in relying almost completely on property taxes for revenue. As our population continues to fall more and more of the burden falls on fewer taxpayers. Since all three county commissioners are self-employed property tax payers, we do not take budget increases lightly. We have to constantly balance public opposition to property taxes with public demands for services. That isn't easy.

Although I am speaking for myself in this letter, I would guess I speak for at least 90% of the county commissioners in the state in saying we are insulted by the

way this bill has been approached. It isn't news to any of us that property taxes are unpopular, we know that. It is reinforced to all of us each time property taxes are mailed out. We know there are many people on fixed incomes who struggle to pay their taxes and we don't like it. Many of those same people benefit from county programs we have worked hard to keep from cutting. We haven't figured out how to run county government without money, and until we do taxes are going to be necessary, all we can strive for is to be as efficient as possible.

I've written all this to finish by saying, mind your own business. The state finances are in shambles. When the legislature gets its own house in order, I'll be more willing to take advice on how to run Greenwood County from you fine folks in Topeka. Until then, leave local government business between the voters and the people they elect locally to represent them. You don't want the Federal Government interfering in state business, we don't want the state in ours. Greenwood County will be out of debt by this July. Can the state claim that? Until you can, maybe you need help from us running your affairs, rather than the other way around. If you are still bent on a tax lid for counties and cities, make it apply to everyone including the state of Kansas, and for good measure let's have a vote every time legislative per diem is raised. As my mama use to say, what is good for the goose is good for the gander.

Sincerely
Brian Hind
Commissioner 1st District
Greenwood County Kansas