

March 16, 2018

House and Ways Committee
Rep. Tim Schaffer, Chairman

I am in favor of anything that makes the amount of a tax levy clear to the voter. Obviously this can be somewhat convoluted, but I think this Bill does a good job at promoting transparency in a practical manner.

When most people read about "Mills" and "Taxable Value" or "Renewal" and "Replacement Levies," their ability to understand and their willingness to try to understand are seriously hindered. I see this Bill as trying to help clarify this issue.

There probably are some improvements that could be made, but that would take the Auditors active involvement.

Since Local Government Funds have been greatly decreased, Local Governments are required to rely more on real estate tax levies and this makes transparency all the more important.

Finally, all real estate tax levies are a crushing burden to agriculture. If you understand the business, prices are now low but inputs continue to be high. Agriculture is cyclical and farmers have to be able to survive the lows in the cycle. The Legislature did a little to redefine the application of CAUV, but nowhere near enough. I think agricultural land should be mostly exempt from any real state tax. It is far too easy to financially burden the farmer when 99% (?) of the voters are not affected by the burden placed on agriculture.

Thank you for taking on the issue of making ballot language more understandable.

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