



KANSAS

ASSOCIATION OF

COUNTIES

2025 Legislative Policy Statement



The Kansas Association of Counties (KAC) serves Kansas counties by acting as a liaison with other levels of government, presenting the county position on state issues, and advocating legislative policies that advance the interest of Kansas counties. This document represents the values and positions for our member counties.

2025 Legislative Priorities

~~1. Local Ad Valorem Tax Reduction (LAVTR) State Mandates – KAC opposes all unfunded mandates by the state, and we support state funding for any current statutory mandates. This includes opposing reallocation of local funding into the State General Fund. KAC supports fee structures that will allow county departments to recoup costs associated with state mandated services and allow counties to provide mandated services to their communities.~~



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~~1. KAC supports the legislature funding the Local Ad Valorem Tax Reduction fund, as required by state statute as soon as possible.~~

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2. **Property Tax Relief** – KAC supports property tax changes that would reduce the reliance of county government on property tax revenue to fund county services. KAC supports efforts to make the property valuation and taxation system more stable, predictable, ~~fair~~**uniform**, and equitable **for taxpayers and counties**.
3. **Constitutional Home Rule** – KAC favors extending constitutional protection for county home rule authority—a change that will enable county leaders to best serve their constituents.
4. **Property Tax Procedures** – KAC supports correcting the unworkable procedures in the property tax disclosure process to ensure a practical law for local officials. KAC further supports reasonable exceptions to these processes to allow local officials necessary flexibility in carrying out their duties and obligations.
5. **Tax Valuation and Appeals** – KAC supports a fair and consistent approach to valuation, and KAC supports taxation that reflects the services furnished and funded by counties and takes into consideration economic realities and constitutional fair market value for non-agricultural property. KAC favors procedural changes to the tax appeals process that are balanced and sensible for both the taxpayer and the counties.
6. ~~Medicaid Expansion Reimbursements and Waiting Lists~~ – KAC supports ~~expansion of the Kansas Medicaid program to extend healthcare coverage for the physical and behavioral healthcare coverage for at-risk Kansans and supports the pursuit of public health programs that increase Medicaid reimbursements and reduce waiting lists to decrease uncompensated care and ensure the financial success of the hospital system.~~
7. **Mental Health and Jails** – KAC supports greater effort to increase accessible treatment to address mental health and substance-use disorders to reduce the number of individuals with mental or behavioral issues inappropriately incarcerated in county jails.

8. **State Funding** – KAC opposes deferring payments to the Kansas Public Employees Retirement System and sweeping funds intended for transportation. Kansas needs a structured and balanced state budget. KAC supports fee structures designed to allow county departments to offset the cost of state mandated services. Our counties also support the Federal Funds Exchange Program and other partnership efforts between Kansas and its counties.
9. **Broadband Access** – KAC supports policies enabling broadband development (high-speed Internet connectivity) and access to improve economic development, telemedicine care, education, and government efficiency.
10. **Federal Taxes** – KAC supports preserving the tax exemption for municipal bonds.

County Governance

Counties provide many of the fundamental services associated with thriving communities. A commitment to local control ensures that government reflects the needs of citizens that call Kansas "home."

1. **Home Rule** – Specifically local issues cannot be efficiently addressed by the state legislature. Our members stand on the principle that government closest to the people will best understand and serve the community's needs. This principle should be constitutionally protected.
2. **Local Control** – KAC supports local officials' freedom to meet community needs by determining the most effective methods—particularly in the areas of government services, county budgets, eminent domain, land use and zoning, and consolidation. KAC supports the right of counties to vote on unilateral annexation.
3. **State Restrictions** – KAC opposes any legislation that increases county costs or decreases a county's capacity to self-govern, manage financial resources, or participate in the legislative process.
4. **Open Government** – KAC supports transparency policies that balance citizen access with other legitimate public interests, such as individual privacy, and security and costs.
5. **Oversight of Privatized Services** – KAC advocates for government oversight to ensure adequate service and fiscal responsibility for any privatized services.
6. **Government Efficiency** – KAC supports policies that allow counties to operate more efficiently and freely collaborate to provide services. This includes broad freedom to repair county buildings, roads, bridges, sewer districts, and equipment, and updated policies to allow for efficiency in the bidding and delivery of projects.
7. **County Hospitals** – KAC supports legislation giving counties more oversight and control over the indebtedness of county hospitals and providing that in the event a county hospital terminates



operation, the county shall not be liable for any debts of the county hospital other than outstanding general obligation bonds issued for said hospital or for any other debt obligations where the county agreed to be liable for such debt.

8. Intergovernmental Cooperation – KAC supports legislation that gives local governments the ability to cooperate and negotiate on local projects to provide government services to local residents in the most efficient way possible without invading the jurisdiction of other local entities.

9. Retirement Funding - KAC supports legislation that adequately funds retirement benefits in a way that aids in employee retention and allows counties to maintain a skilled workforce.

10. Workforce Development – KAC supports policies and funding for workforce development to maintain public safety workforce manpower.

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Taxation and Finance

Counties derive most of their funding from property taxes. The revenue funds roads, bridges, law enforcement, elections, courts, records management, and more. This demands partnership with the state and broad sensible approaches to taxation.

1. **State Mandates** – KAC opposes all unfunded mandates by the state, and we support state funding for any current statutory mandates. This includes opposing reallocation of local funding into the State General Fund. KAC supports fee structures that will allow county departments to recoup costs associated with state mandated services and allow counties to provide mandated services to their communities.



2. **Intergovernmental Immunity** – KAC supports the continued stance that the federal and state governments may not tax local government.

3. **Broad Tax Base** – KAC supports legislation to provide a statutory menu of taxing and revenue options, while limiting statutory tax exemptions. KAC supports a comprehensive review of tax exemptions and exceptions, and how each of these impacts overall tax policy. KAC supports legislation that would modify existing programs rather than adding new programs with additional exceptions or exemptions. Any sales tax exemptions considered by the Legislature should only apply to the state portion of sales tax and not eliminate voter approved local sales taxes.


4. **Tax Appeals** – KAC supports a fair and expedient appeals process for county classification and valuation disputes. This includes policies that encourage timely payment by taxpayers.

5. **Collection of Fees and Expenses** – KAC supports legislation that allows garnishment of wages and attachment where fee collection is appropriate. KAC similarly supports legislation enabling counties to recoup administrative expenses.
6. **State Revenue Sharing** – KAC supports sharing expenses for joint state-county services. This includes ~~fully funding the state’s demand transfer programs like the Local Ad Valorem Tax Reduction Fund, the City and County Revenue Sharing Fund, and the Special City and County Highway Fund~~ adequate financial support for all state mandated services—~~restoring the historic partnerships between the state and counties.~~
7. **Countywide Sales Taxes** – KAC supports a n equitable flexible distribution of sales tax revenues consistent with the will of voters. KAC supports legislation that would allow counties to place ballot questions for countywide sales taxes on the ballot without legislative approval.
- ~~7.8.~~ **Tax Revenues** – KAC supports the repeal of taxes that funded the Local Ad Valorem Tax Reduction Fund.

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Transportation & Land Use

Infrastructure is vital to communities and businesses that rely on safe and cost-effective transportation of goods and people. An effective transportation system requires foresight, planning, and adequate funding—all of which our counties support. Kansas counties own and maintain 109,000 miles of roads, which is 82% of all roads in Kansas. Kansas counties own and maintain 19,650 bridges, which is 77% of all bridges in Kansas.

1. **Comprehensive Transportation Plans** – KAC supports continued planning and adequate funding for the state’s transportation system and infrastructure needs. 
2. **Road and Bridge Use** – KAC favors legislation that produces safe and reliable infrastructure and opposes legislation that speeds the decline of our roads and bridges. Our counties also seek legislation that provides compensation when our infrastructure sustains damage.
3. **Transportation Funding** – KAC supports funding mechanisms for transportation projects that allow for the construction and maintenance of appropriate transportation solutions for each region in the state, including dedicated funding for highways, airports, transit, and the expansion of passenger rail service.
- 3.4. **Use of Eminent Domain** – KAC supports limiting use of eminent domain authority by non-government entities without the opportunity for input by the county government and its residents.

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Public Safety

Law enforcement serves to preserve the peace—an increasingly broad responsibility that covers crime prevention, jails, corrections, and mental

health. This is just one aspect of public safety where counties serve the state in a very public and integral manner.

1. **Coordinated Law Enforcement** – The state, counties, and cities share the same goal of community safety. This demands coordinated policies with shared funding, responsibility, and decision-making authority.
2. **Community Mental Health** – KAC supports the state’s responsibility to continue funding of the community mental health system, which serves as the public health safety net for persons with mental illness, consistent with Article 7, Section 1 of the Kansas Constitution.
3. **Community Corrections** – KAC supports increases in state funding for community corrections programs to address workforce recruitment and retention to ensure the state mandated program is adequately funded to protect public safety.
4. **Juvenile Programs** – Our counties support juvenile programs and funding with a preventative focus to stop juveniles from entering the correctional system. KAC supports initiatives that will aid juveniles to exit the judicial system and become productive adults.
5. **Prompt Treatment** – KAC encourages the state to provide prompt mental health treatment for those in mental health crisis subject to emergency commitment by providing adequate operational state hospital beds throughout the state, and to provide funding and the regulatory framework necessary for providing local treatment through adult and juvenile crisis intervention centers.
- ~~6.1. **Workforce Development** – KAC supports policies and funding for workforce development to maintain public safety manpower.~~
- 7.6. **911 Commission Independence** - Counties should maintain local control of the 911 system and the 911 tax should continue to include both wireline and wireless communications. KAC supports legislation providing flexibility for counties to utilize these funds to provide emergency services and opposes diverting these funds by the legislature for other uses.



Public Health and Environment

Counties also provide services in public health—a concept extending to the early foundations of this country. The state requires counties to address community wellness as an effort to limit disease, prepare for emergencies, and promote good health.

1. **Local Health Departments** – KAC supports adequate state funding for local health departments, including adjustments for inflation and population, and state policies that promote the health and well-being of Kansans.



2. **Mental Health** – KAC supports the state’s continued responsibility as the primary-care provider for mentally ill citizens—including providing access to medical treatment. KAC supports the state’s continued responsibility to provide inpatient treatment for Kansas youth and adults. KAC similarly supports state funding when the state uses county facilities and Certified Community Behavioral Health Clinics.
3. **Limited Liability** – KAC supports liability protection for county-affiliated entities as they provide public services.
4. **Environmental Balance** – KAC supports water policies, energy policies, and land-management practices that balance use and practicality with preservation achieved through scientifically based regulations without undue restrictions. This includes funding for executing state regulations.
5. **Housing** – KAC supports policies and programs that facilitate the provision of housing within communities without further encumbering local property taxes.
6. **Child Care** – KAC supports policies and programs that facilitate the provision of child care within communities without further encumbering local property taxes.
- 4-7. **Homelessness** – KAC acknowledges that homelessness creates a burden on local and state government and budgets. KAC understands that homelessness requires a holistic solution and would support plans, programs and funding to remediate homelessness while working with state, county and municipal governments to provide resources for mental health, work programs and other necessary public and private services.

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Federal Relations

County officials serve in their community of residence—government closest to the people. But that does not minimize the effect of federal laws. Our counties support sensible federal policies and oppose all unfunded mandates.



1. **Federal Mandates** – KAC opposes all unfunded mandates by the United States, and we support federal funding for any current statutory mandates.
2. **Federal Restrictions** – KAC opposes any legislation that increases county costs or decreases a county’s capacity to self-govern.
3. **Medicaid** – KAC supports a Medicaid program that maintains the federal government’s responsibility for providing for the physical and behavioral health care of the country’s most vulnerable citizens, increases reimbursements and reduces waiting lists to decrease uncompensated care and ensure the financial success of the hospital system.

4. **Homeland Security** – KAC supports coordinated planning and regulations between the federal, state, and local governments, and supports adequate funding to implement preparation for security threats.
5. **Federal Spending** – KAC supports responsible spending and taxing by the federal government with an emphasis on achieving a balanced budget.
6. **Federal Health Benefits** – KAC supports allowing individuals arrested and held in county jails prior to sentencing to continue to receive federal benefits, consistent with the presumption of innocence.

Kansas Association of Counties 2025 Legislative Policy Committee

Terry David, Chair Rice County Commissioner	Marvin Matchett Norton County Commissioner	Justin Waggoner Sedgwick County Counselor
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Joni Thadani Shawnee County Director of Planning	Anthony Swartzendruber Harvey County Administrator	Lisa Southern Executive Director Compass Behavioral Health
Jeff Easter Sedgwick County Sheriff		Crystal Malchose Geary County Human Resources Director

Kansas Association of Counties Staff

Bruce Chladny
Executive Director
chladny@kansascounties.org

Jay Hall
Deputy Director & General Counsel
hall@kansascounties.org

Dornella Leal
Operations & Finance Director
leal@kansascounties.org

Kimberly Qualls
Education & Communications Director
qualls@kansascounties.org

Keith Browning
Local Road Engineer
browning@kansascounties.org

Amy Addington
Membership Engagement Manager
addington@kansascounties.org
