



KANSAS ASSOCIATION OF COUNTIES

Legislative Request Form | 2024 Legislative Session

Instructions: Three entities are eligible to submit a policy request. They are: (1) a member county, (2) a KAC affiliate organization, or (3) a KAC associate organization. Any county official submitting a request must have support from the official's respective county or affiliate/associate organization before submission. It is preferred that all requests also include a prior discussion with a Kansas legislator before submission. Please submit requests typed on this form. Do not submit handwritten forms. Deadline for submitting this request form: **Friday, August 11, 2023.**

1. Contact Information

Name:	Mike Stieben
Title:	Leavenworth County Commissioner
Entity:	Leavenworth County
Telephone:	913-775-2772
Email:	mstieben@leavenworthcounty.gov

2. Describe the legislative issue.

- Constitutional Amendment to limit yearly rate of property tax increase.

3. Describe any history on the issue.

Passed the Kansas Senate last year, awaiting action by the Kansas House to place on the 2024 ballot.

4. Why does the issue need legislative resolution?

Systemic problems with the current taxation and valuation system as applied to current homeowners resulting in unpredictable spikes in property tax based upon valuation increases.

5. Who will support the legislation? Who will oppose it?

Strong support among the public impacted by year-over-year increases with no limits or caps. Opposition will likely come from those benefiting from the current system.

6. Do other counties support or oppose the legislation? Why or why not?

7. Does this issue or problem have statewide effects and why? I believe citizens and county governments throughout the state will be very supportive of the constitutional amendment moving forward limiting their increase to no more than 4% a year.

8. Has this legislation had previous introductions at the Legislature? If so, when?

Yes, the Amendment has been adopted by the Kansas Senate with a 2/3 majority and is awaiting a vote next year in the House of Representatives to put it on the ballot for a 2024 vote.

9. Which legislator did you approach and what was the response? Who will champion this bill during the legislative session? Senator Tyson, Masterson, Representatives Smith, Johnson, Proctor, and many others.

10. When (specific date) did your county, affiliate, or associate approve this proposal?

Letter of support was signed by the entire membership of the Leavenworth County Board of County Commissioners on a letter dated May 10th (enclosed).

11. Will you be present at the KAC Annual Conference during the legislative policy discussion to advocate for, and answer questions relating to, this legislation?

I look forward to having the conversation about this important reform of the current property tax system in Kansas

12. Attach any helpful documentation. Commission letter and copy of the legislation and supporting documents included.

PLEASE ANSWER ALL QUESTIONS TO ENSURE THAT THE COMMITTEE GIVES
THOROUGH CONSIDERATION OF YOUR REQUEST

Please return to: Jay Hall, KAC Deputy Director and General Counsel
hall@kansascountries.org

Kansas Association of Counties, 715 SW 10th Avenue, Topeka, Kansas 66612

Deadline for Submission: August 11, 2023



COUNTY OF LEAVENWORTH

from the desk of Commissioner Mike Stieben

300 Walnut, Suite 225

Leavenworth, Kansas 66048-2815

(913) 684-0417

Facsimile (913) 684-0410

email: bocc@leavenworthcounty.org

Dear friends;

Attached is a copy of a letter of support for Kansas Senate Concurrent Resolution (SCR) 1611.

The Kansas Senate adopted this Constitutional Amendment during the last legislative session, and it is now awaiting action in the Kansas House of Representatives. A favorable vote in the House would allow the issue to go before the voters of Kansas.

The Amendment would prevent property tax spikes by limiting increases to no more than 4%.

While this amendment is not a panacea to the property tax issue it will allow taxpayers to have some stability in their financial planning.

I urge you to have your governing body issue a letter as well, please send me a copy of the letter once you have it approved and I will provide it to other governing bodies, government organizations, and to the news media. Hopefully, this will provide strong momentum to move this constitutional amendment forward.

Cordially yours,

Mike Stieben

Leavenworth County Commissioner

913-775-2772

Mstieben@leavenworthcounty.gov



COUNTY OF LEAVENWORTH

Board of County Commissioners

300 Walnut, Suite 225

Leavenworth, Kansas 66048-2815

(913)684-0417

Fax (913) 680-2742

Email: bocc@leavenworthcounty.gov

May 10, 2023

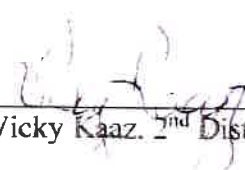
Re: Support for SCR No. 1611

Dear Representatives

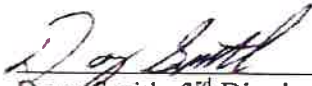
We write to you to request your support for the adoption of SCR No. 1611. Providing relief from the excessive and growing burden of residential property taxes to the citizens of Leavenworth county, and those of the state, is of paramount interest to us and your constituents. SCR No. 1611, by capping the increase in assessed valuation on residential properties, in most cases, will help prevent our citizens being taxed out of their homes by ever rising market prices. SCR No. 1611.

SCR No. 1611 does provide for the adjustment of the valuation on residential properties when those properties are sold or improved. In those instances, the homeowner's choice would be the deciding factor in the increase in the valuation of the property, not the engine of comparable sales with no cap on annual increases.


Your support for SCR No. 1611 provides substantial relief and assistance to the citizens of Leavenworth county and the state. Without the cap on valuation increases the tax burden on our citizens will continue to climb. Taking this opportunity to support SCR No. 1611 will evidence your support for relief to the homeowners of the state.




Vicky Kaaz, 2nd District, Chairperson



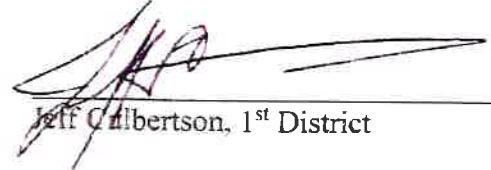
Doug Smith, 3rd District



Mike Smith, 4th District



Mike Stieben, 5th District



Jeff Calbertson, 1st District

SESSION OF 2023

**SUPPLEMENTAL NOTE ON SENATE CONCURRENT
RESOLUTION NO. 1611**

As Adopted by Senate on Final Action

Brief*

SCR 1611, if adopted by a two-thirds majority of each chamber of the Kansas Legislature and approved by voters, would amend the *Kansas Constitution* to generally limit, for property tax purposes, the valuation growth of any real property to 4 percent per year. The limit would not apply when:

- The property includes new construction or improvements have been made;
- The class or subclass of the property changes for assessment rate purposes;
- The property becomes disqualified from exemption;
- The property is first listed as escaped or omitted property;
- The legal description of the parcel changes, except the valuation of all property affected by a legal description change would not be permitted to exceed 4 percent of the total valuation of the affected property of the previous year; or
- Title to the property is transferred, changed, or conveyed to another person.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

The Legislature would be authorized to define “new construction or improvements” and enact other implementing legislation.

The resolution requires the following explanatory statement to be printed on the ballot with the text of the amendment if it is submitted to the voters for their approval:

This amendment would limit annual valuation increases to 4 percent for real property for purposes of property taxation except when the property includes new construction or improvements have been made to the property, the class or subclass of the property changes, the property becomes disqualified from exemption, the property is first listed as escaped or omitted property, the legal description of the property changes, or title to the property is transferred, changed or conveyed to another person.

A vote for this proposition would limit annual valuation increases to 4 percent for real property for purposes of property taxation except when the property includes new construction or improvements have been made to the property, the class or subclass of the property changes, the property becomes disqualified from exemption, the property is first listed as escaped or omitted property, the legal description of the property changes, or title to the property is transferred, changed, or conveyed to another person. The amendment would also authorize the legislature to define new construction or improvements and to enact such other legislation as is necessary to administer the provision.

A vote against this proposition would provide no change to the *Kansas Constitution*.

If approved by two-thirds of the Legislature, the text of the resolution and the yea and nay votes of both the Kansas House of Representatives and the Kansas Senate would be published in the journals of both chambers.

The resolution requires the proposed constitutional amendment to be submitted to voters at the general election to be held in November 2024, unless a special election is called at a sooner date by concurrent resolution of the Legislature.

Background

The concurrent resolution was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Blasi.

Taxation; constitutional amendment; property tax; valuation growth; 4 percent

Senate Concurrent Resolution No. 1611

By Committee on Assessment and Taxation

4-4

1 A PROPOSITION to amend section 1 of article 11 of the constitution of
2 the state of Kansas; relating to property taxation; limiting valuation
3 increases for real property.
4

5 *Be it resolved by the Legislature of the State of Kansas, two-thirds of the*
6 *members elected (or appointed) and qualified to the Senate and two-*
7 *thirds of the members elected (or appointed) and qualified to the*
8 *House of Representatives concurring therein:*

9 Section 1. The following proposition to amend the constitution of
10 the state of Kansas shall be submitted to the qualified electors of the state
11 for their approval or rejection: Section 1 of article 11 of the constitution
12 of the state of Kansas is hereby amended to read as follows:

13 **"§ 1. System of taxation; classification; exemption.** (a) The
14 provisions of this subsection shall govern the assessment and
15 taxation of property on and after January 1, ~~2013~~ 2025, and each
16 year thereafter. Except as otherwise hereinafter specifically
17 provided, the legislature shall provide for a uniform and equal
18 basis of valuation and rate of taxation of all property subject to
19 taxation. The legislature may provide for the classification and the
20 taxation uniformly as to class of recreational vehicles and
21 watercraft, as defined by the legislature, or may exempt such class
22 from property taxation and impose taxes upon another basis in lieu
23 thereof. The provisions of this subsection shall not be applicable to
24 the taxation of motor vehicles, except as otherwise hereinafter
25 specifically provided, mineral products, money, mortgages, notes
26 and other evidence of debt and grain.

27 *The valuation of any real property shall not increase by*
28 *more than 4% in any taxable year except when:*

29 *(1) The property includes new construction or*
30 *improvements have been made to the property;*

31 *(2) the class or subclass of the property changes for*
32 *assessment rate purposes;*

33 *(3) the property becomes disqualified from exemption;*

34 *(4) the property is first listed as escaped or omitted*
35 *property;*

36 *(5) the legal description of the land, lot or parcel changes,*

1 *except that the total valuation of all property affected by a legal*
 2 *description change shall not exceed the total valuation of the*
 3 *affected property for the previous year by more than 4%; or*

4 (6) *title to the property is transferred, changed or*
 5 *conveyed to another person.*

6 *The legislature may define new construction or*
 7 *improvements by law and enact such other legislation as is*
 8 *necessary to administer this provision.*

9 Property shall be classified into the following classes for the
 10 purpose of assessment and assessed at the percentage of value
 11 prescribed therefor:

12 Class 1 shall consist of real property. Real property shall be
 13 further classified into seven subclasses. Such property shall be
 14 defined by law for the purpose of subclassification and assessed
 15 uniformly as to subclass at the following percentages of value:

- 16 (1) Real property used for residential purposes including multi-family
 17 residential real property and real property necessary to
 18 accommodate a residential community of mobile or manufactured
 19 homes including the real property upon which such homes are
 20 located..... 11½%
- 21 (2) Land devoted to agricultural use which shall be valued upon the
 22 basis of its agricultural income or agricultural productivity pursuant
 23 to section 12 of article 11 of the constitution..... 30%
- 24 (3) Vacant lots..... 12%
- 25 (4) Real property which is owned and operated by a not-for-profit
 26 organization not subject to federal income taxation pursuant to
 27 section 501 of the federal internal revenue code, and which is
 28 included in this subclass by law..... 12%
- 29 (5) Public utility real property, except railroad real property which shall
 30 be assessed at the average rate that all other commercial and
 31 industrial property is assessed..... 33%
- 32 (6) Real property used for commercial and industrial purposes and
 33 buildings and other improvements located upon land devoted to
 34 agricultural use..... 25%
- 35 (7) All other urban and rural real property not otherwise specifically
 36 subclassified..... 30%

37 Class 2 shall consist of tangible personal property. Such
 38 tangible personal property shall be further classified into six
 39 subclasses, shall be defined by law for the purpose of
 40 subclassification and assessed uniformly as to subclass at the
 41 following percentages of value:

- 42 (1) Mobile homes used for residential purposes..... 11½%
- 43 (2) Mineral leasehold interests except oil leasehold interests the average

- 1 daily production from which is five barrels or less, and natural gas
- 2 leasehold interests the average daily production from which is 100
- 3 mcf or less, which shall be assessed at 25%..... 30%
- 4 (3) Public utility tangible personal property including inventories
- 5 thereof, except railroad personal property including inventories
- 6 thereof, which shall be assessed at the average rate all other
- 7 commercial and industrial property is assessed..... 33%
- 8 (4) All categories of motor vehicles not defined and specifically valued
- 9 and taxed pursuant to law enacted prior to January 1, 1985..... 30%
- 10 (5) Commercial and industrial machinery and equipment which, if its
- 11 economic life is seven years or more, shall be valued at its retail cost
- 12 when new less seven-year straight-line depreciation, or which, if its
- 13 economic life is less than seven years, shall be valued at its retail
- 14 cost when new less straight-line depreciation over its economic life,
- 15 except that, the value so obtained for such property, notwithstanding
- 16 its economic life and as long as such property is being used, shall
- 17 not be less than 20% of the retail cost when new of such property.....
- 18 25%
- 19 (6) All other tangible personal property not otherwise specifically
- 20 classified..... 30%

21 (b) All property used exclusively for state, county,

22 municipal, literary, educational, scientific, religious, benevolent

23 and charitable purposes, farm machinery and equipment,

24 merchants' and manufacturers' inventories, other than public

25 utility inventories included in subclass (3) of class 2, livestock,

26 and all household goods and personal effects not used for the

27 production of income, shall be exempted from property

28 taxation."

29 Sec. 2. The following statement shall be printed on the ballot with

30 the amendment as a whole:

31 "*Explanatory statement.* This amendment would limit annual

32 valuation increases to 4% for real property for purposes of

33 property taxation except when the property includes new

34 construction or improvements have been made to the

35 property, the class or subclass of the property changes, the

36 property becomes disqualified from exemption, the property

37 is first listed as escaped or omitted property, the legal

38 description of the property changes or title to the property is

39 transferred, changed or conveyed to another person.

40 "A vote for this proposition would limit annual valuation

41 increases to 4% for real property except when the property

42 includes new construction or improvements have been made

43 to the property, the class or subclass of the property changes,

1 the property becomes disqualified from exemption, the
2 property is first listed as escaped or omitted property, the
3 legal description of the property changes or title to the
4 property is transferred, changed or conveyed to another
5 person. The amendment would also authorize the legislature
6 to define new construction or improvements and to enact
7 such other legislation as is necessary to administer the
8 provision.

9 "A vote against this proposition would provide no change to the
10 Kansas constitution."

11 Sec. 3. This resolution, if approved by two-thirds of the members
12 elected (or appointed) and qualified to the Senate and two-thirds of the
13 members elected (or appointed) and qualified to the House of
14 Representatives, shall be entered on the journals, together with the yeas
15 and nays. The secretary of state shall cause this resolution to be published
16 as provided by law and shall cause the proposed amendment to be
17 submitted to the electors of the state at the general election in November
18 in the year 2024, unless a special election is called at a sooner date by
19 concurrent resolution of the legislature, in which case such proposed
20 amendment shall be submitted to the electors of the state at the special
21 election.