

Senate Concurrent Resolution No. 1623

By Committee on Assessment and Taxation

3-18

9 A PROPOSITION to amend section 1 of article 11 of the constitution
10 of the state of Kansas, relating to the classification of land devoted to
11 recreational use.

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13 *Be it resolved by the Legislature of the State of Kansas, two-thirds of the*
14 *members elected (or appointed) and qualified to the Senate and two-*
15 *thirds of the members elected (or appointed) and qualified to the House*
16 *of Representatives concurring therein:*

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

21 **§ 1. System of taxation; classification; exemption.** (a) The
22 provisions of this subsection shall govern the assessment and taxa-
23 tion of property on and after January 1, 1993, and each year there-
24 after. Except as otherwise hereinafter specifically provided, the leg-
25 islature shall provide for a uniform and equal basis of valuation and
26 rate of taxation of all property subject to taxation. The legislature
27 may provide for the classification and the taxation uniformly as to
28 class of recreational vehicles, as defined by the legislature, or may
29 exempt such class from property taxation and impose taxes upon
30 another basis in lieu thereof. The provisions of this subsection shall
31 not be applicable to the taxation of motor vehicles, except as oth-
32 erwise hereinafter specifically provided, mineral products, money,
33 mortgages, notes and other evidence of debt and grain. Property
34 shall be classified into the following classes for the purpose of as-
35 sessment and assessed at the percentage of value prescribed
36 therefor:

37 Class 1 shall consist of real property. Real property shall be fur-
38 ther classified into seven subclasses. Such property shall be defined
39 by law for the purpose of subclassification and assessed uniformly
40 as to subclass at the following percentages of value:

41 (1) Real property used for residential purposes including multi-family res-
42 idential real property and real property necessary to accommodate a
43 residential community of mobile or manufactured homes including the

1	real property upon which such homes are located	11½%
2	(2) Land devoted to agricultural use which shall be valued upon the basis	
3	of its agricultural income or agricultural productivity pursuant to section	
4	12 of article 11 of the constitution	30%
5	(3) Vacant lots	12%
6	(4) Real property which is owned and operated by a not-for-profit organ-	
7	ization not subject to federal income taxation pursuant to section 501	
8	of the federal internal revenue code, <i>and land which is devoted to rec-</i>	
9	<i>reational use</i> , and which <i>real property or land</i> is included in this sub-	
10	class by law	12%
11	(5) Public utility real property, except railroad real property which shall be	
12	assessed at the average rate that all other commercial and industrial	
13	property is assessed	33%
14	(6) Real property used for commercial and industrial purposes and build-	
15	ings and other improvements located upon land devoted to agricultural	
16	use	25%
17	(7) All other urban and rural real property not otherwise specifically sub-	
18	classified	30%
19	Class 2 shall consist of tangible personal property. Such tangible	
20	personal property shall be further classified into six subclasses, shall	
21	be defined by law for the purpose of subclassification and assessed	
22	uniformly as to subclass at the following percentages of value:	
23	(1) Mobile homes used for residential purposes	11½%
24	(2) Mineral leasehold interests except oil leasehold interests the average	
25	daily production from which is five barrels or less, and natural gas lease-	
26	hold interests the average daily production from which is 100 mcf or	
27	less, which shall be assessed at 25%	30%
28	(3) Public utility tangible personal property including inventories thereof,	
29	except railroad personal property including inventories thereof, which	
30	shall be assessed at the average rate all other commercial and industrial	
31	property is assessed	33%
32	(4) All categories of motor vehicles not defined and specifically valued and	
33	taxed pursuant to law enacted prior to January 1, 1985	30%
34	(5) Commercial and industrial machinery and equipment which, if its ec-	
35	onomic life is seven years or more, shall be valued at its retail cost when	
36	new less seven-year straight-line depreciation, or which, if its economic	
37	life is less than seven years, shall be valued at its retail cost when new	
38	less straight-line depreciation over its economic life, except that, the	
39	value so obtained for such property, notwithstanding its economic life	
40	and as long as such property is being used, shall not be less than 20%	
41	of the retail cost when new of such property	25%
42	(6) All other tangible personal property not otherwise specifically classified	30%
43	(b) All property used exclusively for state, county, municipal, literary,	

1 educational, scientific, religious, benevolent and charitable purposes,
2 farm machinery and equipment, merchants' and manufacturers' inven-
3 tories, other than public utility inventories included in subclass (3) of class
4 2, livestock, and all household goods and personal effects not used for
5 the production of income, shall be exempted from property taxation."

6 Sec. 2. The following statement shall be printed on the ballot with
7 the amendment as a whole:

8 "*Explanatory statement.* This amendment would reclassify land de-
9 voted to recreational use if so provided by law.

10 "A vote for this proposition would allow the enactment of law pro-
11 viding for the reclassification of land devoted to recreational use
12 from subclass (7) to subclass (4) of class 1, thereby reducing the
13 assessment rate to be applied for property tax purposes from
14 30% to 12%.

15 "A vote against this proposition would continue the application of
16 the existing assessment rate of 30% to land devoted to recrea-
17 tional use for property tax purposes.

18 Sec. 3. This resolution, if approved by two-thirds of the members
19 elected (or appointed) and qualified to the Senate, and two-thirds of the
20 members elected (or appointed) and qualified to the House of Repre-
21 sentatives shall be entered on the journals, together with the yeas and
22 nays. The secretary of state shall cause this resolution to be published as
23 provided by law and shall cause the proposed amendment to be submitted
24 to the electors of the state at the general election to be held on the first
25 Tuesday following the first Monday in November, 2008.