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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 19, 2024

Subject: House Concurrent Resolution No. 5025

Summary

House Concurrent Resolution No. 5025 is a proposition to amend Section 1 of Article 11 of the Kansas Constitution relating to property taxation.

The resolution proposes that the valuation of real property used for residential purposes would be determined based on the average fair market value of the parcel of the 10 calendar years immediately preceding the year of valuation. The legislature may provide for valuation adjustments by law for new construction or improvements, changes in property use, property that is listed as escaped or omitted property, changes to the description of the land, lot or parcel and property that lacks established valuations for any of the prior 10 calendar years.

The proposed amendment would be submitted to the electors at the November 2024 general election unless a special election is called at a sooner date.