

Division of Property Valuation  
300 SW 29<sup>th</sup> Street  
PO Box 3506  
Topeka KS 66601-3506  
Mark Burghart, Secretary



Phone: 785-296-2365  
Fax: 785-296-2320  
[www.ksrevenue.org](http://www.ksrevenue.org)  
Laura Kelly, Governor

To: House Committee on Taxation  
From: David Harper, Kansas Division of Property Valuation  
Date: March 19, 2024  
RE: HCR 5025

---

Thank you, Chairman Smith and Committee members, for the opportunity to provide comments on House Concurrent Resolution No. 5025.

HCR 5025 would allow for submission to the qualified electors of the state for their approval or rejection of amendments to Section 1 of article 11 of the Kansas Constitution, establishing the valuing of residential real property for property tax purposes, based on a per parcel average of the prior 10 years of appraised value. Approval would also provide the Kansas Legislature the authority to establish law for determining valuation adjustments for situations such as new construction and new improvements, changes in property use, changes to the description of a parcel and property that lacks established valuations for any of the prior 10 calendar years.

#### Overview and Administrative Impact

- HCR 5025 will establish an additional value for residential real property. Property valuation records would now include:
  - o The appraised value as currently recorded, typically, the estimate of the market value of each parcel.
  - o A new "Taxable" Value, typically equal to the 10-year average of appraised value.
  - o Assessed Value = 11.5% of the final value (taxable value).
- HCR 5025 will not cap property tax increases for individual parcels.
- HCR 5025 will not limit local taxing entities from maintaining or increasing property tax revenues in accordance with the revenue neutral rate.
- The averaging of values will add overall consistency and predictability to value changes for individual parcels, for both property owners and taxing entities.
- Historically, the property tax has been designed to be "uniform and equal," and, meant to be proportional to the value of the property.
  - o An averaging of historical values can lead to inequities as the relationship of a ten-year average to market value will vary when applied to high and low growth market areas.
- Personal property residential manufactured homes are not included in HCR 5025.



Residential 10-Year Average

County Name	2012	2013	2014	2015	2016	2017	2021	2022	2023	Avg 10-Yr	% Change 10-Yr	2024	Avg 10-Yr	% Change 10-Yr
Allen	51,063	53,236	53,830	54,017	54,916	56,162	57,124	58,633	59,338	61,137	56,146	68,333	57,673	77,255
Anderson	70,559	71,306	71,471	71,562	72,849	73,099	75,366	77,463	79,144	79,884	74,270	102,395	77,454	113,901
Atchison	81,494	82,061	82,982	86,402	87,331	88,088	89,051	93,701	97,248	97,248	87,882	109,989	90,731	125,508
Barber	44,144	41,144	47,495	49,900	50,427	51,110	52,869	54,051	53,741	54,589	49,944	56,132	51,146	58,793
Barton	65,308	63,636	70,555	73,303	76,192	79,026	79,914	79,724	81,486	74,669	76,877	83,386	76,877	103,564
Bourbon	58,337	58,262	57,291	57,534	60,459	62,086	63,288	64,503	66,269	69,400	61,743	73,389	63,248	77,065
Brown	67,329	66,953	68,874	69,458	71,884	72,610	75,091	76,770	80,131	83,406	73,251	96,033	76,121	109,060
Butler	128,361	126,082	129,231	132,203	137,622	141,545	147,832	158,312	164,340	141,791	187,896	147,744	167,719	156,908
Chase	66,709	64,740	70,679	72,624	75,206	77,288	78,588	80,933	81,261	83,960	75,199	89,379	77,466	99,620
Chautauque	35,315	34,343	36,841	39,424	38,857	38,615	38,392	39,513	38,830	39,118	37,925	40,512	38,444	42,379
Cherokee	56,666	56,831	55,965	57,873	58,502	60,000	61,100	64,279	65,953	69,599	60,676	78,061	62,815	94,768
Cheyenne	48,283	47,285	51,183	51,031	53,890	55,976	59,056	62,895	67,364	73,421	57,038	84,330	60,643	100,567
Clark	41,595	40,965	43,280	43,730	45,508	46,592	48,181	49,480	50,795	50,920	46,105	54,247	47,370	58,589
Clay	79,158	78,761	81,051	81,803	82,469	82,905	84,493	86,186	87,442	86,186	82,607	99,245	84,616	104,601
Cloud	52,148	51,027	56,304	57,924	60,099	61,526	62,871	63,668	65,031	66,860	59,746	76,101	62,141	83,760
Cody	81,080	79,944	83,113	84,188	85,942	87,458	88,966	91,456	92,157	95,053	86,936	101,218	88,949	106,329
Comanche	33,660	32,884	36,679	37,947	38,459	40,236	41,087	41,847	42,326	43,536	38,845	46,239	40,103	48,882
Cowley	65,373	65,066	68,092	70,751	73,337	75,245	77,228	79,775	79,600	81,406	73,587	93,301	76,380	104,041
Crawford	74,379	74,141	75,590	75,724	77,849	78,458	79,342	80,391	83,085	85,386	78,434	93,542	80,351	99,242
Decatur	39,679	38,817	40,665	39,399	41,722	43,315	43,590	43,494	43,913	45,157	41,975	48,524	42,859	56,441
Dickinson	93,217	89,956	89,430	89,373	92,148	93,831	95,859	97,639	98,494	102,843	94,279	109,097	95,867	116,855
Doniphan	71,573	69,895	73,558	72,931	73,627	74,019	76,875	78,835	82,034	84,938	74,796	84,938	76,133	90,194
Douglas	196,046	203,175	205,480	211,206	205,390	216,458	232,889	237,966	251,293	261,677	222,158	319,658	234,519	348,326
Edwards	35,232	35,115	36,872	38,318	38,551	38,962	40,198	41,237	41,860	42,463	38,881	44,800	39,838	47,836
Elk	31,665	31,616	34,134	36,027	36,088	36,014	36,734	37,245	36,907	37,361	35,379	41,336	36,346	44,609
Ellis	140,139	134,975	155,480	163,436	167,793	169,790	167,479	177,164	168,269	177,362	161,189	199,066	167,081	219,402
Ellsworth	59,323	57,994	68,695	71,179	75,019	76,711	78,083	78,981	78,939	82,237	72,716	89,612	75,745	97,176
Finney	123,663	118,314	132,855	138,985	144,749	150,157	160,606	167,627	174,889	146,687	198,288	154,150	51,125	221,698
Ford	84,120	81,844	89,291	92,029	93,224	95,709	98,152	100,674	104,477	106,684	94,620	113,293	97,538	121,762
Franklin	103,575	103,021	103,159	105,227	107,602	109,163	113,527	123,427	134,336	144,646	114,568	170,288	120,288	178,790
Geary	136,618	131,961	138,950	134,110	139,664	138,208	136,984	137,777	137,437	141,659	137,337	160,462	139,721	176,121
Gove	41,825	40,345	43,953	43,562	45,707	47,091	54,330	59,329	65,978	66,146	50,827	69,245	53,569	75,082
Graham	43,488	42,327	45,414	46,344	46,344	48,344	48,344	50,580	50,580	54,104	47,233	54,104	48,295	57,522
Grant	68,046	81,318	71,928	73,597	90,571	91,783	75,961	76,737	93,722	77,888	80,155	77,745	81,125	104,557
Gray	89,830	86,746	100,352	106,623	105,718	112,148	114,841	119,001	124,183	132,028	109,147	145,962	114,760	159,275
Greely	39,637	42,354	46,617	48,556	50,657	53,013	54,638	56,627	51,128	59,899	50,312	63,872	52,736	58,092
Greenwood	37,673	39,887	43,133	43,507	43,983	44,321	44,507	45,695	46,500	47,111	43,632	49,994	44,864	54,353
Hamilton	41,574	47,374	49,732	50,378	52,182	53,741	55,275	56,504	47,783	60,015	51,456	63,181	53,616	61,786
Harper	48,148	42,959	52,932	54,402	55,777	57,350	56,535	55,038	54,352	55,480	53,297	60,603	54,543	67,424
Haskell	107,889	105,332	110,976	114,046	115,170	115,979	117,175	121,107	132,502	126,482	116,666	135,798	119,457	145,332
Haskell	60,451	60,370	77,704	67,895	82,098	82,312	84,173	72,488	87,542	91,157	76,619	97,148	80,289	105,475
Hodgson	43,417	43,493	46,151	47,032	50,705	52,423	53,139	54,526	54,772	57,772	50,340	61,056	52,104	65,326
Jackson	96,962	96,178	97,665	97,103	98,014	101,272	103,202	107,415	112,138	115,659	102,561	124,974	105,362	138,447
Jefferson	109,858	109,858	110,585	112,293	116,325	119,671	125,427	132,276	137,074	145,285	121,865	167,688	127,648	195,244
Jewell	24,513	23,805	29,381	36,431	35,976	36,302	37,236	39,028	40,876	42,925	34,647	47,468	36,943	53,191
Johnson	243,069	242,341	255,999	275,381	285,158	305,646	327,599	347,454	365,550	382,199	303,060	425,681	321,321	478,574
Keamy	60,844	67,245	72,507	73,300	75,994	76,154	78,693	82,670	85,215	75,444	90,173	77,592	72,047	99,757
Kiowa	68,693	66,364	69,992	70,641	71,156	72,044	72,882	73,944	74,959	71,308	75,758	72,047	77,999	101,124
Labelle	51,314	51,486	52,786	52,863	53,972	54,810	55,814	57,214	57,767	58,293	54,632	60,439	55,544	63,814
Lane	34,555	34,408	36,615	36,801	39,629	46,317	47,289	47,553	48,495	41,006	41,006	50,301	42,581	55,487
Leavenworth	152,847	154,405	153,545	159,713	162,911	167,898	177,712	192,286	220,308	220,308	174,345	252,367	184,345	287,275
Lincoln	48,608	48,673	50,269	50,544	54,321	54,660	55,906	56,564	59,417	53,197	53,197	69,644	55,300	81,325
Linn	60,701	60,386	61,077	60,875	59,720	60,581	61,186	63,522	67,186	73,590	62,983	89,891	65,902	103,714
Logan	57,031	54,998	65,917	68,673	70,660	72,657	76,109	81,694	82,125	71,105	71,105	92,168	74,619	99,886

Residential 10-Year Average

County Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	10-Yr Avg	% Change	2024	10-Yr Avg	% Change
Lyon	87,853	87,544	91,293	94,393	98,358	104,149	108,845	114,609	121,628	126,851	130,552	139,216	108,689	5.0%	159,427	115,877	6.6%
Madison	68,561	68,270	70,123	70,382	70,836	71,517	72,565	73,217	73,753	75,557	71,478	80,699	72,692	1.7%	88,604	74,725	2.8%
Marshall	61,834	59,858	65,181	66,584	69,881	75,203	77,616	80,296	83,271	85,902	72,563	92,630	75,630	4.2%	100,953	79,739	5.4%
McPherson	119,844	117,632	129,559	135,191	139,541	143,729	147,046	149,834	155,129	158,887	139,639	164,491	144,104	3.4%	174,927	149,833	4.0%
Mende	50,595	49,957	53,753	55,297	57,770	59,231	61,514	63,451	64,795	66,686	58,305	70,320	60,277	3.2%	75,136	62,795	4.2%
Miami	156,423	163,704	160,450	164,986	169,335	177,080	187,499	203,064	217,108	238,608	183,876	273,677	195,551	6.4%	327,210	211,902	8.4%
Mitchell	64,335	60,213	68,987	73,846	77,112	79,145	82,182	82,801	82,748	82,685	75,465	87,823	77,814	3.1%	105,882	82,381	5.9%
Montgomery	61,397	61,346	61,156	62,111	62,111	61,245	60,786	61,629	61,616	63,426	61,724	70,778	62,662	1.5%	80,366	64,446	2.8%
Morris	82,546	85,852	84,857	85,762	85,823	79,208	77,093	82,405	82,992	87,082	83,362	93,765	84,484	1.3%	102,721	86,171	2.0%
Monton	48,865	47,924	53,745	51,239	55,941	55,573	51,495	54,913	55,137	52,827	55,824	53,522	53,522	1.3%	58,988	54,629	2.1%
Nemaha	79,504	77,221	85,630	89,407	95,524	99,498	107,042	110,314	115,426	120,823	98,039	133,850	103,474	5.5%	157,701	111,522	7.8%
Neosho	57,974	59,700	61,188	60,754	62,290	62,085	62,571	63,956	64,435	65,092	62,004	68,400	63,047	1.7%	74,776	64,555	2.4%
Ness	31,220	30,937	42,740	45,724	47,039	47,724	49,677	50,043	50,748	51,101	44,695	53,036	46,877	3.9%	57,777	49,561	5.7%
Norton	46,261	45,002	49,816	50,958	53,093	55,694	58,084	60,115	61,608	64,517	54,515	66,710	56,560	3.8%	69,784	59,038	4.4%
Osgo	90,034	92,008	90,046	90,277	91,293	96,366	98,805	102,384	109,666	114,981	97,586	133,735	101,956	4.5%	145,587	107,314	5.3%
Osborne	28,612	28,023	32,516	36,834	39,735	36,553	36,315	36,813	36,841	39,626	35,187	48,494	37,175	3.7%	54,309	39,803	7.1%
Ottawa	75,787	75,038	78,242	78,783	81,682	83,962	86,500	89,832	95,561	83,789	106,891	86,899	86,899	3.7%	123,217	91,717	5.5%
Pawnee	53,655	52,382	60,240	62,096	65,119	63,100	64,204	64,179	64,081	64,136	61,519	69,023	63,056	2.5%	82,347	66,052	4.8%
Phillips	39,517	38,147	42,338	56,265	44,948	46,832	49,065	51,151	53,627	54,265	47,616	57,724	49,436	3.8%	63,599	51,981	5.1%
Pottawatomie	137,687	132,553	144,029	155,810	156,214	162,794	170,214	174,674	177,644	182,808	159,443	202,442	165,918	4.1%	225,605	175,223	5.6%
Pratt	70,163	74,229	78,097	81,468	82,920	83,264	83,264	83,264	83,264	85,915	79,076	91,139	81,173	2.7%	96,843	83,435	2.8%
Rawlins	39,746	37,053	45,787	50,501	51,550	52,936	54,104	55,240	56,442	58,287	50,175	61,525	52,353	4.3%	71,492	55,796	6.6%
Reno	84,764	83,636	89,618	91,693	93,594	95,392	97,453	99,488	104,407	94,248	114,285	97,200	97,200	3.1%	125,911	101,428	4.3%
Republic	41,900	40,807	44,623	46,327	48,515	50,231	51,552	54,158	55,697	57,321	49,113	64,871	51,410	4.7%	68,341	54,164	5.4%
Rice	50,326	49,318	53,434	54,612	56,975	58,627	60,019	61,450	63,123	65,998	57,388	76,913	60,047	4.6%	86,848	63,800	6.3%
Riley	197,596	190,312	205,322	206,948	217,357	223,246	229,059	229,470	233,254	216,262	248,322	221,355	221,355	2.4%	278,915	230,215	4.0%
Rooks	43,565	42,505	51,784	52,612	55,516	56,747	57,994	58,073	58,073	59,679	52,679	68,042	55,126	4.6%	81,108	58,987	7.0%
Rush	37,266	36,488	40,310	42,363	43,703	44,054	43,857	44,341	44,783	45,420	42,250	48,228	43,355	2.6%	53,153	45,021	3.8%
Russell	54,102	51,714	58,389	59,907	61,881	62,270	63,118	64,066	62,853	66,090	60,439	81,999	63,229	4.6%	88,749	66,932	5.9%
Saline	123,020	124,032	123,073	125,703	128,391	131,701	134,581	140,827	141,407	146,934	131,967	163,136	135,979	3.0%	173,148	140,890	3.6%
Scott	69,339	66,826	81,245	82,910	87,415	89,413	92,672	96,511	97,802	101,108	86,524	122,246	91,815	6.1%	142,106	99,343	8.2%
Sequoyia	122,359	123,216	124,338	126,824	124,577	133,696	138,734	140,101	153,505	155,455	134,280	168,036	138,848	3.4%	190,336	145,560	4.8%
Sevier	93,676	90,694	95,807	98,476	101,176	103,115	102,390	102,308	103,098	104,706	99,545	107,482	100,925	1.4%	112,164	103,072	2.1%
Shawnee	122,583	124,171	123,839	125,181	126,198	128,716	132,319	136,839	142,003	149,620	131,147	170,127	135,901	3.6%	192,323	142,716	5.0%
Sheridan	56,858	53,849	72,366	77,124	77,837	79,092	88,365	92,246	92,140	94,004	78,388	97,638	82,466	5.2%	100,798	87,161	5.7%
Sherman	58,766	58,193	65,523	66,898	72,778	71,140	79,001	81,345	84,092	88,316	73,205	97,422	77,071	5.3%	111,295	82,381	6.9%
Smith	32,714	32,465	34,968	36,448	37,114	37,665	39,120	41,226	44,472	46,408	38,260	53,466	40,335	5.4%	60,115	43,100	6.9%
Stafford	41,222	39,909	49,094	45,103	52,548	54,549	55,481	56,142	56,660	59,375	51,008	65,869	53,473	4.8%	73,615	56,844	6.3%
Stanton	44,874	54,337	59,934	48,817	60,184	47,954	47,687	48,901	60,433	60,917	53,404	54,156	52,392	1.4%	70,293	55,751	2.9%
Stevens	68,553	66,895	76,637	77,143	82,552	69,086	68,793	69,892	82,957	84,538	74,705	72,970	75,146	0.6%	92,525	77,709	3.4%
Sumner	70,292	72,554	73,457	75,234	77,030	78,744	79,555	83,522	87,248	91,338	78,897	98,366	81,705	3.6%	114,590	85,908	5.1%
Thomas	78,784	78,189	90,075	98,076	105,876	107,737	109,659	110,572	112,765	116,277	100,801	129,502	105,873	5.0%	138,140	111,868	5.7%
Trego	47,769	47,118	53,665	55,541	58,262	62,046	62,742	66,960	69,732	72,480	59,631	77,603	62,615	5.0%	85,338	66,437	6.1%
Wabanssee	99,538	98,506	101,601	103,242	105,284	108,199	111,954	115,992	118,327	125,144	108,779	134,428	112,268	3.2%	152,048	117,622	4.8%
Wallace	41,596	40,474	45,062	47,969	53,208	55,732	55,014	56,661	56,281	57,250	50,925	60,451	52,810	3.7%	69,119	55,675	5.4%
Washington	49,892	47,186	54,331	56,493	59,626	62,995	63,463	67,135	73,627	75,462	61,021	81,821	64,214	5.2%	90,300	68,525	6.7%
Wichita	56,243	53,737	60,446	62,773	63,822	64,474	68,098	70,598	71,083	73,497	64,477	81,588	67,012	3.9%	83,918	70,030	4.5%
Wilson	49,291	49,081	50,933	51,555	51,814	51,954	52,143	53,115	53,965	51,587	58,267	52,484	52,484	1.7%	62,073	53,784	2.5%
Woodson	38,627	38,312	40,059	40,758	43,101	44,451	46,116	47,440	49,291	43,051	54,266	44,615	44,615	3.6%	58,633	46,647	4.6%
Wyandotte	83,520	88,252	86,695	89,129	90,838	96,373	104,449	112,097	121,354	127,306	100,004	154,302	107,080	7.1%	185,484	116,803	9.1%
Statewide	126,395	126,881	131,818	149,813	140,323	147,675	155,044	161,574	170,481	177,164	148,717	197,964	155,874	4.8%	222,660	165,452	6.1%
% Change		0.38%	3.89%	13.65%	-6.33%	5.24%	4.99%	4.21%	5.51%	3.92%	11.74%	12.48%					