

SESSION OF 2023

**SUPPLEMENTAL NOTE ON SENATE CONCURRENT
RESOLUTION NO. 1610**

As Amended by Senate Committee of the Whole

Brief*

SCR 1610, as amended, 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 3 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 3 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 3 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 3 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 yeas and nays 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 Tyson.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by Representative Corbet and two private citizens. The proponents generally stated valuation increases have been very large in recent years and the amendment would increase taxpayer certainty related to their property taxes. Written-only proponent testimony was provided by Senator Steffen; representatives of Kansas Grain and Feed Association, Renew Kansas Biofuels Association, and Inland Newspaper Machinery; and several private citizens.

Written-only **opponent** testimony was provided by a representative of the Kansas Livestock Association.

Written-only neutral testimony was provided by representatives of the City of Overland Park and League of Kansas Municipalities.

Senate Committee of the Whole

The Senate Committee of the Whole amended the concurrent resolution to provide that the 3 percent limitation would not apply when title is transferred, changed, or conveyed to another person.

Taxation; constitutional amendment; valuation growth; 3 percent