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To: House Taxation Committee, Chairman Adam and Members of the Committees

FROM: Martha Smith, Executive Director

DATE: February 13, 2025

RE: HCR5011 — Proposing to amend section 1 of article 11 of the constitution of the state of Kansas to provide that valuations of residential property shall be determined based on the lesser of the fair market value or the average fair market value of the residential portion

Neutral with concerns regarding personal property manufactured home

Chairman Smith and members of the Taxation Committee, my name is Martha Smith and I am the Executive Director of the Kansas Manufactured Housing Association (KMHA). KMHA is a statewide trade association representing all facets of the manufactured and modular housing industries (manufacturers, retail centers, manufactured home community owners and operators, service and supplier companies, finance and insurance companies and transport companies) and I appreciate the opportunity to voice the Industry's concern regarding personal property manufactured homes and including them in the limiting of valuation increases.

The proposed House Concurrent Resolution does not include fair market value for personal property manufactured homes. Personal property manufactured homes are manufactured homes that are not on a permanent foundation. For example: this would include all of the homes in manufactured communities (mobile home parks). Personal property manufactured homes are assessed at the same rate 11.5% as real property used for residential purposes including multi-family and real property manufactured homes.

The association would respectfully request that the House Tax Committee consider including tangible personal property manufactured homes used for residential purposes to HCR5011 so that all housing is treated the same way.

Again, thank you for the opportunity to comment and for your consideration.