

**Senate Committee on
Assessment and Taxation
Honorable Caryn Tyson Chairwoman
300 SW 10th St.,
Topeka, KS 66612**

RE: Support for Constitutional Amendment to set limits on yearly tax spikes based on valuation change.

Dear Senators;

Thank you for your service to the State of Kansas as members of the Kansas Senate. Senator Tyson I appreciate you and your Committee, allowing citizens the opportunity to testify in support of the proposed Constitutional Amendment proposing to amend section 1 of article 11 of the Kansas Constitution.

The Amendment would limit increases for real property and personal property classified as mobile homes.

I want to convey to you the number one issue of concern to my constituents is high residential property taxes and the almost yearly property tax spikes that continue to drive property taxes ever higher.

Again and again, I hear the elderly, those on fixed incomes, and those with limited incomes, say the same thing, "Commissioner Stieben we are going to be taxed out of our homes." Other say, "Mike if something is not done, we are going to have to leave the state and move somewhere else."

This has been such a concern that we formed a Property Tax Task force, which has had several meetings, attended by many local citizens and government leaders, concerned about property taxes and willing to look for solutions on both the state and local level.

We have come to realize that this is not a simple issue with an instant solution. The Task Force produced a list of possible solutions both on the local and state level.

Capping property taxes at a defined level was one solution our Property Tax Task Force embraced as did every member of the Leavenworth County Commission. Spikes in taxes due to valuation increases should be limited in Kansas as they are in the 26 other states that have enacted some version of a property tax or valuation cap.

This cap would apply to all classes of property including limiting taxes on agricultural land as well as commercial and the bill also ensures that mobile homes are included.

Thank you so much for allowing me to testify in support of this important and imperative change in our law. Please allow the voters to make a decision on this issue to limit these yearly property tax spikes.

Cordially yours,



Mike Stieben

Leavenworth County Commissioner



COUNTY OF LEAVENWORTH

From the desk of Commissioner Mike Stieben

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February 22, 2023

Property Tax Task Force items for consideration:

1. Amount of increase per year too much
2. School districts unequal operation costs, addition of students from other districts costly
3. Missouri taxes vs. Kansas residential taxes?
4. Use of comparables in determining value not in same area (all factors that affect value0- methods
5. Taxes up but no improvement of services
6. Fixed incomes and increased taxes are driving people out of their homes
7. Assessed values going up too fast
8. Escrows equal to mortgage payments
9. Businesses are not feeling welcome, we need them to increase revenue locally versus going out of area. I.e., we need to become business friendly.
10. Tax abatements
11. Ethical issues. Not being transparent to the public
12. 1 ½ Millage elimination. University opposition.
13. Transparency of the budget-line by line- and spending priorities aligned with taxpayers.
14. Appraisal process when confronted employees in the appraiser's office can become rude.
15. Building permits
16. Get taxing authorities to combine
17. Need consolidation across city, state, cities, townships, water districts, other gov't districts.
18. Consequences for not following the laws (at risk school children)
19. Constitutional vs. Statutory changes
20. Look at successful states and counties to see what has worked and see if any of those successful processes can be implemented in Leavenworth County or in Kansas.



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Archive for Thursday, March 4, 2021

Archive for Thursday, March 4, 2021

Stieben: The property tax conundrum



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A World War I doughboy statue stands outside the Leavenworth County Courthouse.

Mike Stieben

March 4, 2021

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Every year on March 1, property tax valuation notices arrive in the mailboxes of Leavenworth County residents.

The recent exponential growth of property values in the county has sent residents into shock from the increase in the value of their property which is based upon comparable sales, and the associated elevation of their property taxes.

The trajectory of property taxes in Leavenworth County and most of the surrounding counties is unsustainable. Valuations across the county have increased 6.4% in 2018, 8.3% in 2019, 5.5% in 2020, and 8.37% in 2021. These increases in property valuation mean that property taxes also rise. This pattern of year over year increase can eventually make taxes so burdensome that some of our neighbors, especially senior citizens and those on fixed incomes, could be forced to sell their properties because they can no longer afford to pay the yearly tax bill. Property valuations for 2021 increased at an even higher rate in southern Leavenworth County with Tonganoxie at 9.9%, Basehor 10.90%, Linwood 14.67%, and rural areas up 9.54%.

Valuation increases create issues for local government because many citizens believe that the county controls most of the taxes at the local level. This directs much of the frustration from huge property tax increases to county leaders. The real answer to valuation and tax increases on the local level is more complicated. The county portion of property taxes is approximately 25%-30%, school districts average approximately 35-40% of those property taxes, while all other local government entities including cities, townships, library boards, cemetery boards and fire districts receive the remainder of all property taxes.

Under the current system the only way to see a reduction in property taxes is to get all local government entities to focus on controlling spending and reduce their respective mil levies. Leavenworth County government has been able to reduce the mil levy slightly in 2018 and 2020 and left the levy unchanged in 2019. Thus, two of the last three years county government has held the line on its portion of the taxes.

There have been multiple suggestions for reforming the property valuation system including limiting increases in taxation based upon valuations to the CPI (consumer price index), allowing valuations to only adjust upon conveyance of properties, limiting increases on those with fixed incomes or low incomes, or basing property taxes on formulas that are not strictly based upon comparable sales.

The systemic issues related to the property tax system in Kansas need to be resolved on the state level, by our legislators in Topeka.

As your commissioner, I will sound the alarm to our leaders in Topeka about the ramifications of not acting. I am also able to help educate local citizens about the property valuation appeal process — also known as equalization appeals — and use comparable sales data to provide Comparable Market Analysis (CMA), for their particular property. This document can be used to offer appeals officers proposed valuation changes or property condition modifications which can allow valuations to be adjusted.

Please do not hesitate to contact my office at any time if you need assistance with your property tax appeals or any other county related issue.

— Stieben represents the Fifth District (southern portion of county including Tonganoxie and Linwood) on the Leavenworth County Commission. Stieben can be reached at 913-775-2772.

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Assessment Rates from Art. 11, §1 Kansas Constitution

Class 1: Real Property

Residential property (including
Multi-family residential and
Mobile homes) 11.5%

Land devoted to agricultural use* 30%

Vacant Lots 12%

Real property owned and operated
By certain 501 © organizations 12%
(see also K.S.A. 79-1439a and b).

Public Utility Real Property
(except railroad property)* 33%

Commercial Real Property,
Including improvements to agricul-
tural land 25%

All Other 30%

Class 2: Personal Property

Mobile homes used for residential
purposes 11.5%

Mineral Leasehold Interests
(Low Production is 25%; Oil:
avg. daily prod. 5 barrels or less;
Gas: avg. daily prod. 100 mcf
or less.) 30%

Motor Vehicles (other than tax
And tag motor vehicles) 30%

Public Utility Personal Property
(except railroad property)* 33%

Commercial and Industrial Machinery
and Equipment* 25%

All Other 30%

* See Number 2 above. This property is not valued based upon the fair market value of the property as defined by K.S.A. 79-503a.

