

Testimony Submitted to Senate Assessment and Taxation Committee

From: Tiffany Ellison, Miami County resident

SCR1603: to Cap Property Valuations at 3% increase annually

First, I want to thank the committee for recognizing the importance of solving the problem of oppressive property valuation increases in the state of Kansas. It hardly makes sense to invest millions and billions of taxpayer dollars to incentivize residential and economic growth in this state that only benefit corporations, all the while taxing its current citizens out of their homes and forcing them to retreat to more tax-friendly locations. Tackling this issue is fundamental to the future prosperity of the people of Kansas.

That said, a Constitutional Amendment capping valuations is not the way to go. If we are to find it acceptable to tax the land and property of citizens, then the taxable value ought to rightfully be placed on the real value at the time of sale, and not on assumed/unrealized value determined and reconfigured annually by unknown algorithms and county-run appraisers offices. Setting the value at the sale price allows homeowners to plan for their financial future, making it more likely that residents will remain in their homes, support local businesses, and provide sales tax revenue for local communities. This also frees up counties to invest in the needs of the people locally, as the need for county appraisers offices would be nearly, if not completely eliminated. The current cost to operate these government appraisal offices is crippling to Kansas Counties, and setting the value at sales price puts the appraisal process solely in the hands of the free market. Not to mention, the current appeals process is cumbersome for property owners. It requires that the people of Kansas be astute realtors, attorneys, and experienced hostile negotiators just to protect their greatest financial investment; their home.

The last point I'll make is that the state recently negotiated the complete elimination of sales tax on food statewide. This was not done as an amendment to the state constitution, and was originally negotiated as an incremental, multi-year approach. Creating a standard for valuing the property of citizens, especially as I have suggested here, would similarly be better suited as a legislative act rather than solidifying a guaranteed increase annually in the state constitution.

Thank you again for your work on this! I realize that taxing entities levy the valuations of their taxing districts to secure bonds and therefore corporate lobbyists by and large won't support measures to stymie those increases, but we need to protect the property rights of citizens above corporate interests. I think we can do better for the people in this way.

Thank you!