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Date: January 16, 2025

To: Chair Tyson and the Senate Committee on Assessment and

Taxation From: City of Overland Park

**Re: rs0175 (Proposition to amend section 1 of article 11 of the
constitution of the state of Kansas: relating to property taxation...) –
Written Testimony in Opposition**

Thank you for allowing the City of Overland Park to submit testimony in opposition to rs0175, a proposition to amend section 1 of article 1 of the constitution of the state of Kansas; relating to property taxation... (the “Resolution”). The City is opposed to this Resolution because it proposes artificial constraints on property valuations and will exacerbate the state’s housing crisis.

The Resolution proposes to artificially cap property valuation increases at 3%, regardless of the market conditions that drive valuation changes. This would result in distortions to assessed valuations and mill levies that do not accurately reflect the relationship between a jurisdiction’s tax base and its cost of government services. Additionally, the proposed cap would disincentivize existing homeowners from selling their homes and purchasing new homes (e.g. empty-nesters wanting to downsize), contributing to our state’s housing crisis.¹

Existing laws allow residents and businesses to appeal appraised property values if property owners feel that appraised values are not reflective of market valuations, and those procedures are a better solution than the proposed Resolution.

Thank you for allowing the City to submit testimony in opposition to the proposed Resolution. We respectfully request that the Committee not advance the legislation to the full Senate.

¹ Wasi, N. and M. White (2005), “Property Tax Limitations and Mobility: Lock-in Effect of California’s Proposition 13”, Brookings-Wharton Papers on Urban Affairs, Vol. 2005/1, pp. 59-97,