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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 16, 2025
Subject: Senate Concurrent Resolution No. 1603

Summary

Senate Concurrent Resolution No. 1603 is a proposition to amend Section 1 of Article 11 of the Kansas Constitution relating to property taxation.

The resolution proposes to limit annual increases in the final taxable appraised value of real property and personal property classified as mobile homes except in certain circumstances. For the assessment and taxation of property on and after January 1, 2026, the amendment would provide that:

“The final taxable appraised value of real property classified in any subclass and personal property classified as mobile homes used for residential purposes shall not increase by more than 3%, or a lesser percentage as provided by law, in any taxable year except when:

- (1) The property includes new construction or improvements have been made to the property;
- (2) the class or subclass of the property changes for assessment rate purposes;
- (3) the property becomes disqualified from exemption;
- (4) the property is first listed as escaped or omitted property, or an error is corrected;
- (5) the legal description of the land, lot or parcel changes, except that the total final taxable appraised value of all property affected by a legal description change shall not exceed the total final taxable appraised value of the affected property for the previous year by more than 3%, or a lesser percentage as provided by law; or
- (6) title to the property is transferred, changed or conveyed to another person or entity.

The legislature may define new construction or improvements by law and enact other legislation to administer this provision. All or any portion of the benefits of the valuation limitation may be portable or transferable under certain circumstances as defined and provided by state statute.”

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The proposed amendment would be submitted to the electors at a special election called on November 4, 2025, to be held in conjunction with the general election.