

SB 280 proponent testimony – in person
Property tax limits
Senate Assessment & Taxation Committee
Dave Trabert, CEO
March 6, 2025



Chairperson Tyson and Members of the Committee,

We are pleased to provide testimony supporting SB 280, which would limit property tax collections for a local taxing authority to the rate of inflation without voter approval.

The desire for a property tax limit is perhaps best demonstrated in our public opinion poll, which finds 87% of Kansans in favor and only 9% opposed to limiting the increase to 3% annually without voter approval.

Local tax authorities should not be able to increase the property taxes they collect by more than 3% without voter approval.								
688 Registered Voters; Dec. 2024	All	Region				Ideology		
Credibility Interval: ± 4.1 pct pts		Western Kansas	Wichita Area	Kansas City Area	Eastern Kansas	Conserv	Mod.	Liberal
Strongly / Somewhat Agree	87%	95%	88%	88%	84%	91%	88%	81%
Strongly / Somewhat Disagree	9%	4%	8%	9%	9%	6%	10%	11%
Not Sure	4%	1%	3%	3%	6%	3%	2%	7%

Source: SurveyUSA poll conducted Dec. 13-18, 2024 on behalf of Kansas Policy Institute

Data from the Kansas Department of Revenue shows property tax increased by 230% between 1997 and 2024, while inflation was 85%, and the population grew by 12%. That means local officials increased taxes nearly two-and-a-half times the combination of inflation and population.

State of Kansas Change in Assessed Valuation and Property Tax by Classification (\$ millions)								
Property Class	Assessed Value			Tax Dollars			Tax Dollars % of Total	
	1997	2024	% Chg.	1997	2024	% Chg.	1997	2024
Real Estate								
Residential	\$ 6,863.8	\$ 29,096.3	323.9%	\$ 772.8	\$ 3,592.8	364.9%	39.3%	55.4%
Comm. & Indust.	\$ 3,311.5	\$ 11,574.9	249.5%	\$ 400.6	\$ 1,525.3	280.8%	20.4%	23.5%
Ag Land	\$ 1,302.5	\$ 2,426.5	86.3%	\$ 136.2	\$ 333.2	144.6%	6.9%	5.1%
Ag Improvement	\$ 131.1	\$ 519.3	296.1%	\$ 13.6	\$ 70.0	414.7%	0.7%	1.1%
Vacant Lots	\$ 124.9	\$ 294.7	135.9%	\$ 15.1	\$ 39.7	162.9%	0.8%	0.6%
Not-for-Profit	\$ 34.7	\$ 30.0	-13.5%	\$ 4.2	\$ 3.9	-7.1%	0.2%	0.1%
Other	\$ 28.5	\$ 24.1	-15.4%	\$ 3.0	\$ 3.7	23.3%	0.2%	0.1%
	\$ 11,797.0	\$ 43,965.8	272.7%	\$ 1,345.5	\$ 5,568.6	313.9%	68.5%	85.9%
Personal Property								
Res. Mobile Home	\$ 53.9	\$ 71.8	33.2%	\$ 5.0	\$ 9.2	84.0%	0.3%	0.1%
State Assessed	\$ 2,897.8	\$ 5,359.3	84.9%	\$ 284.4	\$ 676.6	137.9%	14.5%	10.4%
Other	\$ 3,376.6	\$ 1,582.7	-53.1%	\$ 329.9	\$ 227.4	-31.1%	16.8%	3.5%
	\$ 6,328.3	\$ 7,013.8	10.8%	\$ 619.3	\$ 913.2	47.5%	31.5%	14.1%
Total - All Property	\$ 18,125.3	\$ 50,979.6	181.3%	\$ 1,964.8	\$ 6,481.8	229.9%	100.0%	100.0%
Ag combined	\$ 1,433.6	\$ 2,945.8	105.5%	\$ 149.8	\$ 403.2	169.2%	7.6%	6.2%

Source: Kansas Department of Revenue, Property Valuation Division

While we support SB 280, we would rather see the limit be a fixed rate of increase to protect taxpayers in the event of high inflation. We understand local elected officials' desire for inflation protection, but they have multiple options to offset inflation.

One such example is spending down excess cash reserves. Our research of the 35 largest [counties](#) and the 25 largest [cities](#) found more than \$5 billion in cash reserves in 2022. Every entity needs some degree of reserves, but this is excessive.

Kansas is also massively over-governed, with more than 4,000 taxing authorities. Only Wyoming has more local government employees per capita than Kansas. Cities, counties, school districts, and other taxing authorities have tremendous opportunities to reduce costs with service-sharing and joint purchasing agreements.

We also suggest removing language exempting taxes on new construction from the limit. While new construction may require additional spending in some cases, most do not require additional infrastructure or staff to provide services. Census data shows that 78 of the state's 105 counties lost population between 2018 and 2023, meaning most new construction does not result in more people needing to be served.

Further, exempting new construction keeps property taxes higher than they would be otherwise, so removing the exemption encourages local officials to find more efficiency opportunities.

We encourage the Committee to amend SB 280 to make it more beneficial to taxpayers and recommend it favorably for passage.

Thank you for your consideration.