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MEMORANDUM

To: Senate Committee on Assessment and Taxation

From: Office of Revisor of Statutes

Date: March 17, 2025

Subject: House Concurrent Resolution No. 5011, As Amended by House Committee

Summary

House Concurrent Resolution No. 5011, as amended by the House Committee on Taxation, is a proposition to amend Section 1 of Article 11 of the Kansas Constitution relating to property taxation.

The resolution proposes that, on and after January 1, 2027, the taxable valuation of three (3) subclasses of property would be determined based on the lesser of either the fair market value or the average fair market value. The three subclasses are:

- (1) Real property used for residential purposes (subclass (1) of class 1);
- (2) Real property used commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use (subclass (6) of class 1); and
- (3) Personal property mobile homes used for residential purposes (subclass (1) of class 2).

The legislature by law may establish the number of years to use in determining the average fair market value and further provide for valuation adjustments for new construction or improvements, changes in property use, property that is listed as escaped or omitted property and changes to the description of the land.

The proposed amendment would be submitted to the electors at the November 2025 general election.

The resolution was adopted by the House on March 7, 2025, on a vote of 117-4.