

**To:** Senate Assessment and Taxation Committee  
**From:** Spencer Duncan, Government Affairs Director  
**Date:** March 17, 2025  
**RE:** HCR 5011 – Rolling Average Constitutional Amendment  
*Neutral – Written Testimony*

Thank you to the Chair and Committee for the opportunity to provide this testimony.

The cities of Kansas believe in finding a balance between fair taxation that does not burden citizens while ensuring basic services are paid for to protect the health and safety of Kansans. Valuations play a role in determining property tax rates. The Kansas property tax system needs reform that is not piecemeal, but fully considers each entity, its role and how a change to one impacts others. SCR 5011 addresses concerns with the valuation system of residential real estate.

The League is Neutral on HCR 5011 primarily because the valuation system itself is the purview of the Legislature, although it certainly impacts cities and their residents.

Constitutional Amendments are more concrete in setting long-term policy compared to amending statutes. The League appreciates that HCR 5011 takes that into account and provides the Legislature with future flexibility to make statutory changes.

The League believes a valuation system that uses an average of multiple years to determine residential values is worthy of consideration. Changes to the valuation process are necessary as we work together to bring tax reduction to Kansans in a way that recognizes there are multiple entities involved that determine a taxpayer's levy. The League was also neutral on SCR 1603.

When it comes to the creation of tax and valuation policies, governmental bodies in Kansas are operating in silos – units acting independent of one another yet making decisions that significantly impact the other. This is not a productive way to reach solutions for taxpayers, cities, or the State.

As a collective – Cities, Counties, State – we are connected and need to operate in a manner that recognizes this nexus. City Governments and the State Legislature need to work cooperatively on the development of these policies. In doing so, we will better craft policies that fulfil the essential needs of each unit of government while reducing taxes on citizens.

To that end, we continue to recommend that the Legislature put together a Task Force representative of stakeholders, Legislators and industry professionals and ask them to bring changes back for consideration during the 2026 session.

We ask that you keep this spirit of cooperation and collaboration in mind as you make policy decisions and know that we at the League are spreading this message to the cities of Kansas.

Thank you for your time and consideration of these issues. I am always available to provide additional information and answer any questions you have.



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