

HOUSE BILL No. 2278

By Representatives Woodard, Amyx, Carlin, Carmichael, Carr, Featherston, Martinez, McDonald, Melton, Meyer, Miller, Mosley, Neighbor, Oropeza, Osman, Poskin, S. Ruiz, Sawyer, Sawyer Clayton, Simmons and Stogsdill

2-5

1 AN ACT concerning property taxation; relating to exemptions; increasing
2 the extent of exemption from the statewide school levy for residential
3 property; amending K.S.A. 2024 Supp. 79-201x and repealing the
4 existing section.
5

6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2024 Supp. 79-201x is hereby amended to read as
8 follows: 79-201x. (a) For taxable year ~~2024~~ 2026, and all taxable years
9 thereafter, the following described property, to the extent herein specified,
10 shall be and is hereby exempt from the property tax levied pursuant to the
11 provisions of K.S.A. 72-5142, and amendments thereto: Property used for
12 residential purposes to the extent of ~~\$75,000~~ \$110,000 of its appraised
13 valuation.

14 (b) *For taxable year 2027, and all taxable years thereafter, the dollar*
15 *amount of the extent of appraised valuation that is exempt pursuant to*
16 *subsection (a) shall be adjusted to reflect the average percentage change*
17 *in statewide residential valuation of all residential real property for the*
18 *preceding 10 years. Such average percentage change shall not be less*
19 *than zero. The director of property valuation shall calculate the average*
20 *percentage change for purposes of this annual adjustment and calculate*
21 *the dollar amount of the extent of appraised valuation that is exempt*
22 *pursuant to this section each year.*

23 Sec. 2. K.S.A. 2024 Supp. 79-201x is hereby repealed.

24 Sec. 3. This act shall take effect and be in force from and after
25 January 1, 2026, and its publication in the statute book.