

**SENATE BILL No. 90**

By Senator Schmidt

1-28

1 AN ACT concerning property taxation; relating to exemptions; providing  
2 for a property tax exemption from local government levies to the extent  
3 of the first \$100,000 of appraised value for certain owner-occupied  
4 homes; authorizing local governments to propose a ballot question to  
5 opt out of such property tax exemption and to exclude such local  
6 government's levy from all or  $\frac{1}{2}$  of the exemption if approved by the  
7 electors.  
8

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

10 Section 1. (a) The following described property, to the extent herein  
11 specified, shall be and is hereby exempt from property or ad valorem taxes  
12 levied by local governments under the laws of the state of Kansas, except  
13 as provided in subsection (c): All owner-occupied homes to the extent of  
14 the first \$100,000 of their appraised valuation.

15 (b) In order to be eligible for the exemption pursuant to subsection  
16 (a), the appraised value of the owner-occupied home shall not exceed an  
17 upper limit threshold amount. For tax year 2026, the appraised value of the  
18 owner-occupied home shall not exceed \$350,000. For tax year 2027, and  
19 all tax years thereafter, the upper limit appraised value threshold amount  
20 for eligibility shall be annually adjusted for inflation. The adjustment for  
21 inflation shall be calculated using the average increase in appraised  
22 valuation by county.

23 (c) (1) The exemption shall not apply to any portion of a mill levy  
24 that is attributable to bonds and indebtedness that exist on July 1, 2025.

25 (2) In accordance with the provisions of this paragraph, any local  
26 government is hereby authorized to seek to opt out of the property tax  
27 exemption provided by this section as it relates to the property or ad  
28 valorem taxes levied by such local government if its governing body, on a  
29 November general election ballot, submits a proposition asking its  
30 electorate to exclude such local government's levy from the exemption  
31 provision for the following tax year. If the proposition receives the  
32 approval of  $\frac{2}{3}$  of the electors of the local government voting thereon at the  
33 election, then the property tax exemption shall not apply to the property or  
34 ad valorem tax levy of such local government. If the proposition receives  
35 the approval of a majority of the electors of the local government voting  
36 thereon at the election but not by  $\frac{2}{3}$  of such electors, then  $\frac{1}{2}$  of the

1 property tax exemption shall not apply to the property or ad valorem tax  
2 levy of such local government. Local governing bodies shall ask the  
3 electorate each year for an exclusion from the exemption for the following  
4 tax year, if such local governing body seeks to opt out of the exemption.  
5 Any governing body of a local government proposing to opt out of the  
6 property tax exemption provided by this section for the following tax year  
7 shall give notice of its intention to submit such proposition for approval by  
8 the electors in the manner required by K.S.A. 25-105, and amendments  
9 thereto. The notice shall state the time of the election, explain the  
10 proposition and provide the ballot question language. Every election held  
11 under this paragraph shall be conducted by the county election officer.

12 (d) For purposes of this section:

13 (1) "Owner" includes a person who possesses record title, a vendee in  
14 possession under a land contract, a life tenant, a beneficiary under a trust  
15 and one or more joint tenants or tenants in common;

16 (2) "owner-occupied home" means a single-family owner-occupied  
17 residential property occupied as the primary residence of the owner; and

18 (3) "taxes levied by local governments" does not include taxes levied  
19 pursuant to K.S.A. 72-5142, 76-6b01 and 76-6b04, and amendments  
20 thereto.

21 (e) The provisions of this section shall apply to all taxable years  
22 commencing after December 31, 2025.

23 Sec. 2. This act shall take effect and be in force from and after its  
24 publication in the statute book.