SESSION OF 2026

SUPPLEMENTAL NOTE ON SENATE CONCURRENT RESOLUTION NO. 1603

As Amended by House on Final Action

Brief*

SCR 1603, as amended, if adopted by a two-thirds majority of each chamber of the Kansas Legislature and approved by voters, would amend the *Kansas Constitution* to provide for the taxable value of certain property to be the lesser of the fair market value of the property or the average fair market value, as defined by law, and to provide an exception to the requirement that property be taxed on a uniform and equal basis to authorize the Legislature to freeze or limit valuations of certain residential property of qualifying seniors.

The amendment would take effect in tax year 2028.

The average fair market value amendment would apply to residential real estate, mobile homes used as residential property, commercial and industrial real estate, and buildings and improvements on agricultural land.

The Legislature would be authorized to establish the number of years to be considered in determining the average fair market value and to establish valuation adjustments for new construction or improvements, changes in property use, changes in the description of property, and property listed as escaped or omitted property.

The qualifying senior residential valuation freeze or limit amendment would be limited to owner-occupied residential property.

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*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at https://klrd.gov/

The concurrent resolution would require the following explanatory statement to be printed on the ballot with the text of the amendment if it is submitted to the voters for their approval:

> This amendment would allow the legislature to provide for the freezing or limiting of property tax valuations for owner-occupied homes of qualifying seniors as prescribed by law. The amendment would also require certain property, including residential, commercial and industrial property, agricultural improvements and mobile homes, to be valued for property tax purposes based on the lesser of the current fair market value or an average of fair market values over a period of years, which may reduce the impact of rapid increases in property values. The number of years used to calculate the average value and any adjustments in specific circumstances would be prescribed by law.
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> A vote for this proposition would allow the legislature to provide for the freezing or limiting of property tax valuations for qualifying seniors and would base certain property valuations on the lower of current value or an average value over time, as prescribed by law.
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> A vote against this proposition would provide no change to the Kansas Constitution and would not allow the legislature to provide for the freezing or limiting of property tax valuations for qualifying seniors and would retain the current system of valuing property based on fair market value without averaging.

If approved by two-thirds of the Legislature, the text of the concurrent resolution and the yea and nay votes of both the Kansas House of Representatives and Kansas Senate would be published in the journals of both chambers.

The concurrent resolution would require the proposed constitutional amendment to be submitted to voters at the November 2026 general election, unless a special election is called at a sooner date by concurrent resolution of the Legislature.

Background

As passed by the Senate, the concurrent resolution would have proposed an amendment to the Kansas Constitution to generally limit, for property tax purposes, the growth of taxable value of any real property or residential mobile home personal property to 3 percent per year, with certain exceptions.

House Committee on Taxation

The House Committee on Taxation deleted the contents of the concurrent resolution and inserted the contents of HCR 5011, as passed by the House.

HCR 5011

The concurrent resolution was introduced by the House Committee on Taxation at the request of Representative A. Smith.

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by a representative of the Kansas Policy Institute and a Shawnee County Commissioner. The proponents generally stated the proposed amendment would reduce the volatility of property tax valuations, resulting in more steady and predictable tax bills for homeowners.

Neutral testimony was provided by representatives of the Kansas Association of School Boards, Kansas Chamber, Kansas Livestock Association, Kansas Manufactured Housing Association, and Leavenworth County Board of County Commissioners, and by a Sedgwick County Commissioner.

Written-only neutral testimony was provided by Representative Fairchild and representatives of Kansas Action for Children, Kansas Association of Counties, Kansas Association of Realtors, Kansas County Appraisers Association, Kansas Farm Bureau, Kansas Grain and Feed Association and Renew Kansas Biofuels Association, and League of Kansas Municipalities.

Opponent testimony was provided by a private citizen who stated the proposed amendment would not resolve problems with the property valuation system and a specific valuation growth cap would provide a solution to the challenges.

No other testimony was provided.

The House Committee amended the concurrent resolution to include commercial and industrial real property, improvements to agricultural land, and mobile homes to the averaging provision.

House on Final Action

The House of Representatives amended the bill on final action to:

- Change the date of the election;
- Change the effective tax year of the proposed amendment;
- Revise the explanatory statement to appear on the ballot; and

- Incorporate the provision authorizing the Legislature to limit or freeze residential property of qualifying seniors.

Taxation; constitutional amendment; property tax; valuation; seniors