

SESSION OF 2012

**SUPPLEMENTAL NOTE ON SENATE CONCURRENT  
RESOLUTION NO. 1612**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SCR 1612 proposes and would authorize a constitutional amendment regarding property tax. The resolution, if adopted by the voters at the November general election, would authorize the Legislature to freeze or limit increases in valuation for property tax purposes of certain single-family residential property owned by senior citizens. In order to qualify for any such limit, the property would have to be owned by and be the principal place of residence for a Kansan who is 65 years or older as of January 1 of the tax year.

The Legislature also would be granted authority to limit application of the provision in whatever manner deemed appropriate in any subsequent implementing legislation.

**Background**

The concurrent resolution proposes to allow an exception to the "uniform and equal" valuation requirement contained in Article 11, Section 1 of the *Kansas Constitution*.

Senator Pat Apple appeared as the principal proponent, stating the proposal could help keep senior citizens in their homes for a longer period of time by reducing the property tax burden.

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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 <http://www.kslegislature.org>

Because the provision is not self-executing and would not require implementing legislation, there would be no immediate fiscal impact for the state. Ultimately, receipts to the fixed state levies of 21.5 mills could be reduced slightly if valuation increases that would be anticipated to occur under current law were to be restricted in some manner.