



# *Testimony*

**Senate Concurrent Resolution 1611  
Constitutional Amendment for Residential Property Limiting Assessment to 4% Annually  
Rolling Average**

**House Taxation Committee  
March 20, 2024  
Opposition Testimony**

The Kansas County Commissioners Association opposes SCR 1611.

The KCCA represents the elected Commissioners in all 105 counties. That's more than 360 elected leaders. Republicans. Democrats. Rural. Urban. All of them working to serve their local communities.

KCCA supports efforts to make the property valuation and taxation system more stable, predictable, fair and equitable. KCCA supports taxation that reflects the services furnished and funded by counties and takes into consideration economic realities and Constitutional fair market value for non-agricultural property.

SCR 1611 would not make the property tax more fair or equitable. It would do the opposite. By capping residential property valuations the tax appraisal system would favor people who stay in their homes a long time and penalize people who buy a new home.

When a house sells, the 4% cap would go away and the home would be valued at current fair market value. That means two identical homes next door to each other could be valued and taxed at drastically different amounts. That possibility would penalize new homeowners and give an advantage to people who live in their homes a long time. It could hurt home sales and throw the entire real estate market into an unpredictable and unstable state.

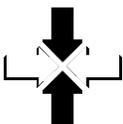
SCR 1611 would not guarantee lower property taxes. While the value of the property would only increase 4%, local governing bodies could still increase mill levies to fund the budgets required to provide services local residents expect and demand.

There are better options to address the frustration of increasing property taxes than SCR 1611.

**The Kansas County Commissioners Association is represented by:**

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