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Date: March 19, 2024
To: Chairman Smith and the House Committee on Taxation
From: City of Overland Park
Re: SCR 1611 – Written Testimony in Opposition

Thank you for allowing the City of Overland Park to submit testimony in opposition to SCR 1611. The City is opposed to this resolution because it proposes artificial constraints on property valuations, shifts the property tax burden to lower-income areas, and will exacerbate the state’s housing crisis.

SCR 1611 proposes to artificially cap property valuation increases at 4%, regardless of the market conditions that drive valuation changes. This would result in distortions to assessed valuations and mill levies that do not accurately reflect the relationship between a jurisdiction’s tax base and its cost of government services. Such caps disproportionately benefit higher-income areas where assessments often increase most rapidly, shifting the property tax burden to lower-income areas where valuation increases are smaller or non-existent. Additionally, the proposed cap would disincentivize existing homeowners from selling their homes and purchasing new homes (e.g. empty-nesters wanting to downsize), contributing to our state’s housing crisis.¹

Existing laws allow residents and businesses to appeal appraised property values if property owners feel that appraised values are not reflective of market valuations, and those procedures are a better solution than SCR 1611.

Thank you for allowing the City to submit testimony in opposition SCR 1611. We respectfully request that the Committee not advance the legislation to the full House.

¹ Wasi, N. and M. White (2005), “Property Tax Limitations and Mobility: Lock-in Effect of California’s Proposition 13”, Brookings-Wharton Papers on Urban Affairs, Vol. 2005/1, pp. 59-97,