Session of 2025

HOUSE BILL No. 2278

By Representatives Woodard, Amyx, Carlin, Carmichael, Carr, Featherston, Martinez, McDonald, Melton, Meyer, Miller, Mosley, Neighbor, Oropeza, Osman, Poskin, S. Ruiz, Sawyer, Sawyer Clayton, Simmons and Stogsdill

2-5

AN ACT concerning property taxation; relating to exemptions; increasing the extent of exemption from the statewide school levy for residential property; amending K.S.A. 2024 Supp. 79-201x and repealing the existing section.

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

Section 1. K.S.A. 2024 Supp. 79-201x is hereby amended to read as follows: 79-201x. *(a)* For taxable year ~~2024~~ *2026*, and all taxable years thereafter, the following described property, to the extent herein specified, shall be and is hereby exempt from the property tax levied pursuant to the provisions of K.S.A. 72-5142, and amendments thereto: Property used for residential purposes to the extent of ~~$75,000~~ *$110,000* of its appraised valuation.

(b) For taxable year 2027, and all taxable years thereafter, the dollar amount of the extent of appraised valuation that is exempt pursuant to subsection (a) shall be adjusted to reflect the average percentage change in statewide residential valuation of all residential real property for the preceding 10 years. Such average percentage change shall not be less than zero. The director of property valuation shall calculate the average percentage change for purposes of this annual adjustment and calculate the dollar amount of the extent of appraised valuation that is exempt pursuant to this section each year.

Sec. 2. K.S.A. 2024 Supp. 79-201x is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after January 1, 2026, and its publication in the statute book.