Session of 2026

House Concurrent Resolution No. 5023

By Representatives Osman, Amyx, Ballard, Brownlee Paige, Carmichael, Martinez, Melton, Meyer, Mosley, Ohaebosim, Oropeza, L. Ruiz, Sawyer, Sawyer Clayton, Simmons, Stogsdill, Wikle and Woodard

2-2

A PROPOSITION to amend section 1 of article 11 of the constitution of the state of Kansas; relating to property taxation; providing that property tax exemptions be approved by the electors of the state.

Be it resolved by the Legislature of the State of Kansas, two-thirds of the members elected (or appointed) and qualified to the House of Representatives and two-thirds of the members elected (or appointed) and qualified to the Senate concurring therein:

Section 1. The following proposition to amend the constitution of the state of Kansas shall be submitted to the qualified electors of the state for their approval or rejection: Section 1 of article 11 of the constitution of the state of Kansas is hereby amended to read as follows:

"**§ 1. System of taxation; classification; exemption.** (a) ~~The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, 2013, and each year thereafter.~~ Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles and watercraft, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain. Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefor:

Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

(1) Real property used for residential purposes including multi-family residential real property and real property necessary to

accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located.....11½%

(2) Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution.....30%

(3) Vacant lots.....12%

(4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law.....12%

(5) Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed.....33%

(6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use.....25%

(7) All other urban and rural real property not otherwise specifically subclassified.....30%

Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into six subclasses, shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

(1) Mobile homes used for residential purposes.....11½%

(2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25%.....30%

(3) Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed.....33%

(4) All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985.....30%

(5) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall

not be less than 20% of the retail cost when new of such property 25%

(6) All other tangible personal property not otherwise specifically classified.....30%

(b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation.

(c) On and after January 1, 2027, if the legislature provides for the exemption of any property from taxation pursuant to the provisions of this section, such exemption shall be approved by the majority of the electors of the state at the next general election unless a special election is called at a sooner date by concurrent resolution of the legislature in order for the exemption to apply commencing on the following January 1. The legislature, by the affirmative vote of a majority of all the members elected to each house, may submit the question "Shall the following property be exempt from taxation in the state of Kansas: _____?" or the question "Shall the following property be exempt from taxation for _____ number of years in the state of Kansas: _____?" to the electors, and the concurrent resolution providing for such question shall specify the property and duration of time for the exemption. The legislature may provide for the removal of a property tax exemption pursuant to law."

Sec. 2. The following statement shall be printed on the ballot with the amendment as a whole:

"*Explanatory statement.* This amendment would require that for any new property tax exemption that is approved by the legislature on and after January 1, 2027, the electors of the state shall approve the exemption in order for the exemption to go into effect.

"A vote for this proposition would require that for any new property tax exemption to go into effect, such exemption shall be approved by the majority of the electors of the state at the next general election unless a special election is called at a sooner date by concurrent resolution of the legislature in order for such exemption to go into effect. The legislature, by the affirmative vote of a majority of all the members elected to each house, may submit to the electors the

question of whether the property shall be exempt from taxation or if the property shall be exempt from taxation for a certain number of years. The legislature may also provide for the removal of a property tax exemption pursuant to law.

"A vote against this proposition would provide no change to the Kansas constitution."

Sec. 3. This resolution, if approved by two-thirds of the members elected (or appointed) and qualified to the House of Representatives and two-thirds of the members elected (or appointed) and qualified to the Senate, shall be entered on the journals, together with the yeas and nays. The secretary of state shall cause this resolution to be published as provided by law and shall cause the proposed amendment to be submitted to the electors of the state at the general election in November in the year 2026, unless a special election is called at a sooner date by concurrent resolution of the legislature, in which case, the proposed proposition shall be submitted to the electors of the state at the special election.