

SESSION OF 2007

**SUPPLEMENTAL NOTE ON
SENATE CONCURRENT RESOLUTION NO. 1602**

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SCR 1602 would, if adopted by voters in November, 2008, amend the *Kansas Constitution* to authorize the Legislature to limit valuation increases for single-family residential parcels which are owned by and the principal place of residence for Kansas residents age 65 and above. The amendment, which would not be self-executing, also would grant the Legislature the authority to limit application of the valuation-limitation provision, as well as enact other legislation necessary to administer the new constitutional provision.

Background

Senators Apple and Bruce appeared as the principal proponents.

The original concurrent resolution would have required the Legislature to prohibit valuation increases for the qualifying single-family residential parcels. The Senate Committee amended the concurrent resolution to grant the Legislature the flexibility to limit, in addition to totally prohibit, valuation increases; and to no longer make it mandatory for the Legislature to act.

If voters were to adopt SCR 1602, the earliest possible action could come during the 2009 Legislature with respect to tax year 2009 valuations (assuming the Legislature chose to

*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>

avail itself of its new constitutional prerogative). Under such a scenario, tax bills associated with valuation limitations would not be due until December 20, 2009. Relative to the state property tax levies of 21.5 mills, slightly less revenue would be produced beginning in FY 2010, though it is impossible to estimate that impact at this point in time because of the uncertainties with respect to provisions of the implementing legislation.