

**To:** House Taxation Committee, Representative Adam Smith, Chairman

**From:** John Donley, Kansas Farm Bureau

**Date:** March 16, 2023

**Re: HCR 5009- A Proposition to Amend the Constitution – relating to residential property**

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Chairman Smith and members of the Committee, I appreciate the opportunity to provide written testimony as an opponent to HCR 5009. My name is John Donley, and I am submitting this testimony on behalf of Kansas Farm Bureau (KFB). KFB is the state's largest general farm organization representing more than 30,000 farm and ranch families through our 105 county Farm Bureau Associations.

First, I would like to thank the committee for recognizing that the reliance on state and local property taxes to fund government is an issue that needs to be reviewed on occasion. However, if the state is going to address this issue, it must look at a solution that is fair and equitable for all property taxpayers in the state. Unfortunately, this proposal is not the proper solution to the property tax pressures that face the state of Kansas. While HCR 5009 would provide significant property tax relief for residential property owners, it would, effectively, shift the property tax burden to other types of property, including agricultural property. This would exacerbate the property tax burdens of these other types of property. Consequently, this would potentially devalue many of these properties.

Current Kansas law already provides a significant tax preference for residential property by exempting the first \$40,000 of valuation for this type of property from the statewide mill levy of 20 mills for public education. This current exemption already creates issues with equitable treatment of property types in the Kansas ad valorem tax system. The adoption of this Constitutional Amendment would make this mistreatment more extreme with a lower assessment rate for residential property.

While we appreciate the spirit by which this proposal was brought forward, we do not feel like this is the proper approach for the ad valorem tax system in Kansas. Therefore, we oppose HCR 5009.

Thank you for your consideration of these comments. I strongly encourage you to vote against this resolution should the issue be brought to a vote.