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To: House Taxation Committee  
From: Mark Tomb, KAR Vice President of Governmental Affairs  
Date: 3/16/2023

Re: Neutral Testimony on HCR 5009

On behalf of the Kansas Association of REALTORS® (KAR), thank you for the opportunity to provide neutral testimony on HCR 5009, which would propose an amendment to the Kansas Constitution to decrease the assessed value for real property used for residential purposes from 11½ to 9%.

KAR represents over 11,000 members involved in residential, commercial, and agricultural real estate and has advocated on behalf of the state's property owners for more than 100 years. REALTORS® serve an important role in the state's economy and are dedicated to working with our elected officials to create better communities by supporting economic development, a high quality of life and providing attainable housing opportunities while protecting the rights of residential, commercial, and agricultural property owners.

KAR understands the motivation for this legislation as skyrocketing property taxes are worth additional attention of the legislature. Residential property taxes and appraisals are also likely the source of many of your calls and emails from constituents as counties have recently sent out official notices of appraised value. However, this resolution as written would result in a property tax shift from residential taxpayers to all other classifications. Residential property taxes are high and will continue to climb, but the same is true of most other property tax classifications. During the last 25 years, total appraised valuations have more than doubled for Ag land, Commercial and Industrial classifications, with taxes paid nearly tripling. Residential has seen larger and more dramatic increases during the same time period and is growing at a much faster rate. A portion of this increase is from new home construction as Kansas has seen more than a quarter million new homes added to the market over the last 30 years. However, new construction does not explain all of the increase in residential property taxes over that period of time.

The bottom line is that property taxes are complex, and changes are full of intended and unintended consequences. While we appreciate the attention on residential property taxpayers, it is the entire property tax system that needs more examination. We recommend an interim committee be convened following this legislative session to fully examine the issue of rising property taxes for all classifications, not just residential. Thank you for considering our testimony on HCR 5009.