



House Taxation Committee
Adam Smith, Chair

HCR 5022 – Support
Kansas County Appraisers Association

The Kansas County Appraisers Association supports the general idea of doing something different regarding taxation of all-terrain vehicles than has been done historically. However, KCAA would be more supportive if either 1) additional items in Class 2.06 of the Constitution were included in this resolution or 2) these items were legislatively exempted from taxation.

Many taxable personal property items, such as ATVs, make up such a small portion of the tax base in most counties that it becomes cost prohibitive for County Appraisers to discover/value/tax these items.

Therefore, KCAA believes the best alternative is for legislative action that would exempt these items from taxation in lieu of passage of HCR 5022.

Sean Robertson
Kansas County Appraisers Association