



KANSAS
ASSOCIATION OF
COUNTIES

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House Taxation Committee
March 19, 2024
SCR 1611

Kansas Association of Counties
Neutral Testimony

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on SCR 1611, which would place a 4% cap on valuation increases for property for tax valuation purposes.

Property valuation is one part of the overall taxation amount. Real estate is generally regarded as an appreciating asset, rather than a depreciating asset. Appreciating assets typically increase in value. As a result, over time the valuation of properties increases. This can significantly change the value of real estate.

SCR 1611 would cap those increases at 4%, meaning that the overall increase would not exceed 4% year over year. There are both benefits and drawbacks to this proposal.

The major benefit for taxpayers is predictability. Knowing that the value of their property would not increase more than 4% in any given year would give property taxpayers an element of predictability on what their valuation would be. There could also be predictability for counties, as they would be able to anticipate what many properties would be valued at for the next year, provided ownership has not changed.

The major drawback of this concept is that over time there would be inequity for new owners versus long time owners. The amendment allows for a “reset”, where the property valuation would essentially catch up when the property ownership transfers or when there is new construction or improvements. This could also result in a shift in the tax burden from longer term owners to more transitional or short-term owners, which could make first home ownership more difficult for some buyers.

As with any proposed shift in property tax policy, there are benefits and drawbacks for the committee to consider. Thank you for the opportunity to present this perspective on this legislation.

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