

House Concurrent Resolution No. 5009

By Representatives V. Miller, Alcala, Amyx, Boyd, Carlin, Carmichael, Carr, Curtis, Featherston, Haskins, Haswood, Highberger, Hougland, Martinez, Melton, D. Miller, S. Miller, Neighbor, Oropeza, Osman, Robinson, S. Ruiz, Sawyer Clayton, Schlingensiepen, Stogsdill, Winn and Xu

2-8

1 A PROPOSITION to amend section 1 of article 11 of the constitution of
2 the state of Kansas, relating to the assessed valuation of property in
3 determining property taxes for real property used for residential
4 purposes and real property necessary to accommodate a residential
5 community of mobile or manufactured homes.

6
7 *Be it resolved by the Legislature of the State of Kansas, two-thirds of the*
8 *members elected (or appointed) and qualified to the House of*
9 *Representatives and two-thirds of the members elected (or appointed)*
10 *and qualified to the Senate concurring therein:*

11 Section 1. The following proposition to amend the constitution of
12 the state of Kansas shall be submitted to the qualified electors of the state
13 for their approval or rejection: Section 1 of article 11 of the constitution
14 of the state of Kansas is hereby amended to read as follows:

15 **"§ 1. System of taxation; classification; exemption.** (a) The
16 provisions of this subsection shall govern the assessment and
17 taxation of property on and after January 1, ~~2013~~ 2025, and each
18 year thereafter. Except as otherwise hereinafter specifically
19 provided, the legislature shall provide for a uniform and equal
20 basis of valuation and rate of taxation of all property subject to
21 taxation. The legislature may provide for the classification and the
22 taxation uniformly as to class of recreational vehicles and
23 watercraft, as defined by the legislature, or may exempt such class
24 from property taxation and impose taxes upon another basis in lieu
25 thereof. The provisions of this subsection shall not be applicable to
26 the taxation of motor vehicles, except as otherwise hereinafter
27 specifically provided, mineral products, money, mortgages, notes
28 and other evidence of debt and grain. Property shall be classified
29 into the following classes for the purpose of assessment and
30 assessed at the percentage of value prescribed therefor:

31 Class 1 shall consist of real property. Real property shall be
32 further classified into seven subclasses. Such property shall be
33 defined by law for the purpose of subclassification and assessed

- 1 uniformly as to subclass at the following percentages of value:
- 2 (1) Real property used for residential purposes including multi-family
 3 residential real property and real property necessary to
 4 accommodate a residential community of mobile or manufactured
 5 homes including the real property upon which such homes are
 6 located..... 11½%
 7 (2) Land devoted to agricultural use which shall be valued upon the
 8 basis of its agricultural income or agricultural productivity pursuant
 9 to section 12 of article 11 of the constitution..... 30%
 10 (3) Vacant lots..... 12%
 11 (4) Real property which is owned and operated by a not-for-profit
 12 organization not subject to federal income taxation pursuant to
 13 section 501 of the federal internal revenue code, and which is
 14 included in this subclass by law..... 12%
 15 (5) Public utility real property, except railroad real property which shall
 16 be assessed at the average rate that all other commercial and
 17 industrial property is assessed.....33%
 18 (6) Real property used for commercial and industrial purposes and
 19 buildings and other improvements located upon land devoted to
 20 agricultural use..... 25%
 21 (7) All other urban and rural real property not otherwise specifically
 22 subclassified..... 30%

23 Class 2 shall consist of tangible personal property. Such
 24 tangible personal property shall be further classified into six
 25 subclasses, shall be defined by law for the purpose of
 26 subclassification and assessed uniformly as to subclass at the
 27 following percentages of value:

- 28 (1) Mobile homes used for residential purposes..... 11½%
 29 (2) Mineral leasehold interests except oil leasehold interests the average
 30 daily production from which is five barrels or less, and natural gas
 31 leasehold interests the average daily production from which is 100
 32 mcf or less, which shall be assessed at 25%..... 30%
 33 (3) Public utility tangible personal property including inventories
 34 thereof, except railroad personal property including inventories
 35 thereof, which shall be assessed at the average rate all other
 36 commercial and industrial property is assessed..... 33%
 37 (4) All categories of motor vehicles not defined and specifically valued
 38 and taxed pursuant to law enacted prior to January 1, 1985..... 30%
 39 (5) Commercial and industrial machinery and equipment which, if its
 40 economic life is seven years or more, shall be valued at its retail cost
 41 when new less seven-year straight-line depreciation, or which, if its
 42 economic life is less than seven years, shall be valued at its retail
 43 cost when new less straight-line depreciation over its economic life,

1 except that, the value so obtained for such property, notwithstanding
 2 its economic life and as long as such property is being used, shall
 3 not be less than 20% of the retail cost when new of such
 4 property..... 25%

5 (6) All other tangible personal property not otherwise specifically
 6 classified..... 30%

7 (b) All property used exclusively for state, county, municipal,
 8 literary, educational, scientific, religious, benevolent and charitable
 9 purposes, farm machinery and equipment, merchants' and
 10 manufacturers' inventories, other than public utility inventories
 11 included in subclass (3) of class 2, livestock, and all household
 12 goods and personal effects not used for the production of income,
 13 shall be exempted from property taxation."

14 Sec. 2. The following statement shall be printed on the ballot with
 15 the amendment as a whole:

16 "*Explanatory statement.* This amendment would decrease the
 17 assessed valuation in determining property taxes for
 18 residential purposes and real property necessary to
 19 accommodate a residential community of mobile or
 20 manufactured homes.

21 "A vote for this proposition would decrease the assessed
 22 valuation in determining property taxes for residential
 23 purposes and real property necessary to accommodate a
 24 residential community of mobile or manufactured homes
 25 from 11½% to 9%.

26 "A vote against this proposition would continue the assessed
 27 valuation of real property used for residential purposes and
 28 real property necessary to accommodate a residential
 29 community of mobile or manufactured homes at 11½%."

30 Sec. 3. This resolution, if approved by two-thirds of the members
 31 elected (or appointed) and qualified to the House of Representatives and
 32 two-thirds of the members elected (or appointed) and qualified to the
 33 Senate, shall be entered on the journals, together with the yeas and nays.
 34 The secretary of state shall cause this resolution to be published as
 35 provided by law and shall cause the proposed amendment to be submitted
 36 to the electors of the state at the general election in November in the year
 37 2024, unless a special election is called at a sooner date by concurrent
 38 resolution of the legislature, in which case it shall be submitted to the
 39 electors of the state at the special election.