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**KANSAS OFFICE of**  
**REVISOR of STATUTES**  
**LEGISLATURE of THE STATE of KANSAS**  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation  
From: Office of Revisor of Statutes  
Date: February 13, 2025  
Subject: House Concurrent Resolution No. 5011 (As Introduced)

**Summary**

House Concurrent Resolution No. 5011 is a proposition to amend Section 1 of Article 11 of the Kansas Constitution relating to property taxation.

The resolution proposes that the valuation of real property used for residential purposes would be determined based on the lesser of either the fair market value or the average fair market value of the residential portion. The legislature would be able to establish the number of years in determining the average fair market value and further provide for valuation adjustments by law for new construction or improvements, changes in property use, property that is listed as escaped or omitted property and changes to the description of the land.

The proposed amendment would be submitted to the electors at the November 2025 general election.