



Board of County Commissioners

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**House Committee on Taxation
HCR 5011 - Proponent Testimony
Aaron Mays – Shawnee County Commissioner**

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Chairman Smith and members of the House Taxation Committee,

I want to express my support of House Concurrent Resolution 5011 (HCR 5011), a meaningful step towards reforming the way residential properties are valued for tax purposes in Kansas. This resolution proposes a sensible and much-needed amendment to Article 11, Section 1 of the Kansas Constitution, offering a more equitable and predictable valuation system for homeowners.

The current system, basing valuations solely on current market value, has proven to be volatile and burdensome to homeowners, particularly during periods of rapid market fluctuations. We have witnessed in recent years how skyrocketing residential property values can lead to dramatically increased property taxes.

By considering the average fair market value, the resolution introduces a stabilizing mechanism that smooths out the peaks and valleys of the market, preventing homeowners from being surprised by tax increases simply because of short-term market trends.

This proposal creates a fair and predictable system. It ensures that Kansans can afford to stay in their homes and that future property taxes are based on a more stable and representative value, not on speculative market fluctuations or artificially suppressed valuations. It provides a measure of predictability that is essential for homeowners trying to budget and plan for their future.

While some may argue that this change will negatively impact local government revenue, I believe a rolling average valuation system can lead to more predictable revenue streams for taxing entities. With a multi-year phased implementation, the initial impacts to local government budgets will be minimized.

HCR 5011 is a forward-thinking approach to property tax reform. It protects homeowners from unpredictable tax burdens while ensuring that local governments have a stable and predictable source of revenue. I urge the committee to support HCR 5011 and allow the people of Kansas to vote on this constitutional amendment.

Thank you for your time and consideration.