



KANSAS
ASSOCIATION OF
COUNTIES

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House Taxation Committee
February 13, 2025
HCR 5011

Kansas Association of Counties
Neutral Testimony – Written Only

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer proponent testimony on HB 2004, which would change the way residential property is assessed for taxation purposes.

KAC would commend the committee for looking at potential solutions to the residential property tax burden. Residential property taxes account for a significant portion of the property tax.

A rolling average would be similar to the way agricultural land is valued with a rolling average of the production value. Here, the legislature would be able to set the number of years included in the average, which would help smooth out the spikes in valuation.

This would help offset spikes while still accounting for the valuation in a fair way to ensure the market value is reflected. This would add some predictability for residential homeowners as well. They would know the bulk of their valuation each year. The legislature should endeavor to set the number of years so that homeowners will know consistently from year to year how many years are included in the average, as well as allowing appraisers to help educate the public on the new system.

There are challenges with a rolling average. The first is new construction. How do you properly and fairly reflect a lot that was previously empty and now has a new residential home? Reflecting new construction fairly is a critical part of this legislation. Second, how do you properly reflect property that has been destroyed? Reflecting that fairly is also important, particularly if that lot is not going to have the home replaced. Finally, how do you appropriately reflect a property that has been re-classified to residential?

These are not impossible challenges, but they do require thought to make sure each taxpayer is treated in a fair and equitable way when their property is valued.

Thank you for the opportunity to present this perspective on this legislation.

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