



COUNTY OF LEAVENWORTH

From the desks of Commissioners, Willie Dove, Mike Stieben

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House Taxation Committee

February 13, 2025

HCR: 5011

Neutral Testimony-

Chairman Smith and members of the Committee:

Thank you for your service to the State of Kansas as members of the House of Representatives, and thank you for your consideration of issues related to property taxes here in the State of Kansas.

The Leavenworth County Commission has been listening to local residents for many years now as they express their concerns about the heavy burden of ever spiking valuations and the associated increases in property taxes on their homes.

The entire Commission has agreed to support SCR 1603 which is a true cap on tax rates resulting from increased valuations, capping such increases to no more than 3% per year. SCR 1603 applies to all classes real estate including mobile homes.

The provisions of HCR 5011 would use the lesser of the actual change or a rolling average of an unspecified number of years to be determined by legislature and it would only apply to residential property.

One concern about this legislation is that if it is submitted to the voters that it will be difficult for voters to assess the real impact upon property taxes because the rolling average will not be established ahead of time or within the amendment.

While there is no panacea to solve the overall property tax issue in the state of Kansas, we believe that following the lead of the 26 other states that have some version of a valuation cap, would build more stability, continuity, and predictability into the Kansas economy.

The fact that HCR 5011 applies only to residential real estate also raises concerns that this legislation could do more shifting to other property classes like commercial and agricultural. SCR 1603 caps all classes of property at the 3% level while HCR 5011 has no cap at all. Those who fear a shift of the burden to agricultural land have more to fear from HCR 5011 than any fears they may have previously had about the same potential under the proposed valuation cap contained in SCR 1603.

The bottom line is that we believe the legislature needs to act.

We suggest a substitute amendment to replace HCR 5011 with SCR 1603 and then urge the House of Representative to take up the Senate valuation cap which would benefit far more Kansans.

Cordially yours,

Leavenworth County Commissioners;

Willie Dove, Mike Stieben