



**Oral Neutral Testimony on
HCR 5011, Proposed constitutional amendment
relating to residential real property valuation
In
Senate Committee on Assessment and Taxation**

**By
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Chair Smith and Members of the Committee,

KASB appears today as neutral on HCR 5011. School boards across Kansas urge lawmakers, through KASB's member-adopted legislative priorities, to ensure adequate and equitable funding of public schools through sound tax policy. To that end, KASB's members "urge caution and due deliberation in the consideration of tax policy" and ask for your support of these policy goals:

The state should strive to achieve from the major revenue sources, sales, income and property taxes, a balanced and equitable mix of revenues that are suitable to support public services, including funding for quality education. Taxes should be broadly based to ensure all Kansans share fairly in the cost of public services.

Tax policy must provide sustainable and reliable funding for public schools; property tax relief efforts must not imperil school funding. Any reduction in the statewide mill levy for K-12 schools must be offset by other state funds.

Our members are impacted by residential property taxes and understand the Legislature's priorities around easing the burden of property taxes on Kansas residential taxpayers. Our understanding of the proposed constitutional change in HCR 5011 is that it would employ a multi-year averaging mechanism to ease or "smooth out" fluctuations in valuations. This appears to be a mechanism like the multi-year averaging that currently applies to agricultural land valuations and seems to make sense in the context of valuations of residential real property.

We do have questions about whether the proposed language's use of "fair market value" is meant to be substantially different from the current set of standards used to set assessed valuations, and to what extent the changing standard will negatively impact the collection of property tax to support public education over the long term. We note that there is no fiscal note for this proposal. We hope that the committee can clarify that choice of terms in the proposed constitutional amendment so that our members and constituents can better understand the intent and expected impact of this proposed change.

We also remind the committee of our member's policy position on backfilling property tax cuts with state general fund dollars so that overall funding for K-12 public schools is maintained at a level that has been deemed constitutionally adequate and equitable.

Finally, we encourage thoughtful consideration of this and other property tax relief proposals before the committee because, with a statewide \$439 million shortfall in special education funding, school districts are already backfilling that shortage with local property tax dollars. Closing that shortfall calls for added appropriations from the SGF. All these issues should be part of the committee's considerations in considering property tax relief proposals.

Thank you.

KASB is a non-profit service organization built on an abiding belief in Kansas public schools. We have put the needs of students and K-12 leaders first since 1917.