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January 13, 2025

To: Senate Committee on Assessment and Taxation  
From: Randy Stookey, General Counsel & Senior Vice President of Government Affairs  
Re: **Proponent Testimony on Senate Concurrent Resolution 1616, proposing constitutional amendment to cap real property assessed value growth at no more than 3% annually.**

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Chair Tyson and members of the committee, thank you for the opportunity to provide testimony in support of Senate Concurrent Resolution 1616. This testimony is submitted on behalf of the Renew Kansas Biofuels Association, the trade association of the biofuels industry in Kansas.

The Kansas biofuels industry contributes greatly to our state and rural economy. Our industry employs Kansans across the state and pays millions of dollars annually in property taxes that help fund schools and local government. In recent years, however, that property tax burden has grown considerably.

To address this situation, the proposed measure would seek a constitutional amendment placing a 3% annual growth cap on the assessed value for all subclasses of real property for ad valorem tax purposes. This type of growth cap is not a unique proposal and, in fact, has been adopted by a number of states.

While the proposal may not directly lower property taxes, it would cap annual increases in the assessed values for individual properties. Currently, local taxing authorities are able to utilize inflated property values to increase tax revenues, while at the same time tell the voters that they did not raise taxes because they did not increase the mill levy. By requiring local taxing authorities to publicly vote to increase their budget by raising the mill levy, this proposal would increase transparency and accountability in the property tax process.

Importantly for our industry, the measure would protect taxpayers against large annual increases in property taxes through increased assessed values. The cap would be especially helpful in those instances where a facility had successfully challenged a high valuation – often incurring high legal fees in the process - only for the appraiser to come back the following year and inflate the valuation once again. This situation occurs routinely in industries with complex properties that can be difficult to accurately appraise.

We are aware of certain criticisms that this measure might cause a shift in the tax burden from residential property owners onto agricultural and commercial properties. We are sensitive to that criticism. To protect against this potential unintended consequence, we would request a possible amendment to the resolution to set the base comparative year for the assessed value as 2023, rather than 2022, which would avoid the two highest outlier years of enhanced valuation that were most recently experienced by Kansas property owners.

Thank you for the opportunity to testify. For the reasons stated, we would support this bill and would ask the committee to consider adopting our proposed change.