

To: Senate Assessment and Taxation Committee
From: Spencer Duncan, Government Affairs Director
Date: January 13, 2026
RE: SCR 1616 – Amendment Limiting Property Assessed Value Increases
Neutral – Written Testimony

Thank you for the opportunity to provide testimony. Kansas' cities believe strongly in maintaining a balance between fair taxation for property owners and ensuring basic services are funded to protect Kansans' health, safety, and quality of life. The League of Kansas Municipalities believes SCR 1616 intends to provide that balance but warrants careful consideration.

Property taxation is inherently complex. It involves multiple connected components, including valuation practices, assessment methodologies, and taxing authority across multiple levels of government. Meaningful reform should not occur in isolation or on a piecemeal basis. Changes to one component of the system inevitably impact others, including cities and taxpayers. Any reform should account for the distinct roles of each entity and cumulative impacts of proposed change.

Several states have adopted amendments or statutory limitations with similarities to this SCR but that include important distinctions from what is being proposed. The League encourages the Legislature to examine these models and whether similar provisions are necessary to avoid unintended consequences. For example, Alabama has a higher annual cap (7%) while Colorado is at 5.5%. Florida differentiates between homestead and non-homestead properties (homestead 3%, non-homestead 10%). Idaho limits growth to 3% but allows local governments to seek voter approval to exceed the cap. Iowa's cap applies to total statewide assessed value rather than individual property assessments. New Mexico utilizes a tiered system with income limits.

Absent comparable nuances, the League believes several important questions need consideration:

- Does this risk artificially suppressing property values over time, creating a gap between market and assessed values?
- How will this affect areas that have experienced prolonged stagnation but later see new investment or development? Could it unintentionally disadvantage property owners seeking to sell in a rapidly improving market?
- Does capping valuations reduce incentives for property owners to invest in properties if improvements do not reflect proportionally in assessed value?
- How does this impact Revenue Neutral Rate laws and processes?

Thank you for your consideration. I am always available to provide additional information or answer questions.



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