



TOPEKA

SENATE CHAMBER

January 15, 2026

Re: SB319 on Property Tax Overpayment Rebates  
Proponent In-Person Written Testimony  
Senator Mike Thompson  
Senate District 10

Chairwoman Tyson and members of the committee,

One of the fundamental problems with the current property tax valuation system is that property is taxed based on a subjective valuation of the property which is determined by examining the value of so-called “comparable properties” (comps).

In my personal experience, the county appraiser used a variety of comparable homes in the determination of my current home assessment that were so different from what I own, that they provided no true indication of what my actual home value should be. I have had my 24-year-old home compared to:

- New construction
- Homes directly sited on a golf course or on a lake (my home is not near either)
- Homes much larger in square footage
- Homes of a different construction style
- Homes in areas that are not congruent to mine
- Homes in much more affluent neighborhoods

The result has **always** been an increase in my property valuation. In most years the taxable increase far exceeds CPI-U. I am lucky...last year my valuation only increased 6.5%. However, from the time I built the home the total increase is now 41%. And, I have heard stories from constituents and others who have seen more than a doubling of their assessed home value.

It’s understandable if these valuation increases reflect the fair market value of the home, and a realistic idea of what price could be obtained in current market conditions, but they do not. Home buying and selling is not static, and if a market tanks, or valuation assessments climb at ever higher rates, the chances are that you are paying property tax on a sale price that is far above what you could realize in an actual sale. In other words, you are paying tax on unrealized gain...and may do so for many years.

The object of this bill is simply to give property owners relief from overpaying property taxes for years, when they sell their home at a fair market value.



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The bill would also prevent gaming the system by attempting to layer additional home subsidies such as Homestead tax exemptions or other tax credits, in determining the amount of over taxation. It would allow for the county to pro-rate the tax rebate in the year that the home is sold. It would also provide a 3% cushion on appraisal valuations recognizing that these are sometimes difficult and subjective determinations.

This bill would:

- Hold appraisers accountable by forcing them to hit as close to the mark as possible.
- Hold taxing authorities accountable by making them less reliant on valuation increases to pad budgets.
- Give property taxpayers the ability to recoup at least four additional years of tax overpayment, which is something not available to them today.
- Provide for an appeals process.
- Consider a number of anticipated exceptions to determine the fair market sales price of the home.

While this bill is not the ultimate solution to property tax relief, it is an instrumental piece in returning fairness to the valuation assessment process and to protect taxpayers from being over-billed on their home.

I hope you see the wisdom in this idea and support the passage of SB319.

Thank you!

Sincerely,

*Mike Thompson*

Senator Mike Thompson  
Kansas 10<sup>th</sup> District