



KANSAS
ASSOCIATION OF
COUNTIES

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Senate Assessment and Taxation Committee
January 21, 2026
SB 319

Kansas Association of Counties
Opponent Testimony

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to provide opponent testimony on SB 319, which would require counties to issue a property tax rebate if a residence were to sell for less than 97% of the assessed valuation of the property.

I have attached examples of what happens to property taxes in a small community when one property's valuation changes. It is important to note that when a property's valuation changes that redistributes the tax burden from that property to other properties in the taxing division. As you see in the example, lowering one property's value by \$5,000 increases the tax burden of the other properties in the community by \$5 each, while lowering the tax burden of the one property by \$45.

Under SB 319 if a property were to sell for less than its valuation, that single owner would receive a tax rebate from taxing subdivisions. If however, their property had been valued at that level originally, their neighbors would have paid more in taxes, while they would have paid less.

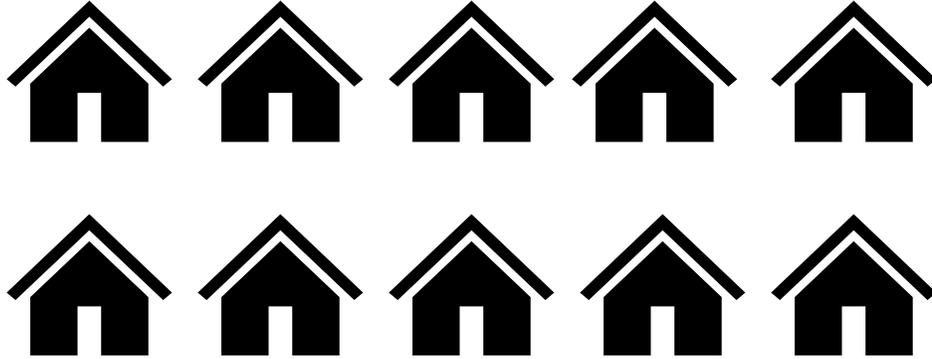
This bill also presents a logistical issue due to the need to collect the funds from other taxing subdivisions from prior years even though those funds have already been spent. Further, this does not contemplate what happens if there is another mortgage crisis. What happens if a person buys a home attempting to flip it, but the market does not support that? Is the county bound to pay them if they used the value they purchased the property at, but they cannot sell it for that?

For these reasons KAC does not support SB 319. We oppose and ask that you do also.

Thank you for the opportunity to present this perspective on this legislation.

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Welcome to Community



There are ten properties in Community.

The black properties are worth \$100,000.

The total valuation is \$1,000,000.

Each property is assessed at 11.5%

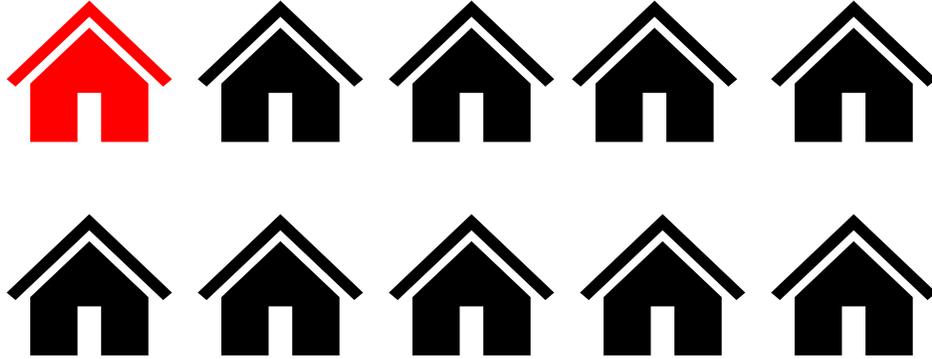
The total assessed valuation is \$115,000.

The total budget for Community is \$10,000.

The mill levy in Community is 8.696 mills.

Each property pays \$1,000 in property tax.

Welcome to Community



The black properties are all valued at \$100,000.

The red property appealed its valuation.

The red property is now valued at \$95,000.

The total valuation is now \$995,000.

The assessed valuation is \$114,425

The budget is still \$10,000.

The mill levy is 8.739 mills

The black properties now pay \$1,005.00.

The red property pays \$955.00

Welcome to Community



One property in Community is property tax exempt.

The black properties are worth \$100,000.

The total valuation is \$900,000.

Each property is still assessed at 11.5%

The total assessed valuation is now \$103,500.

The total budget for Community is still \$10,000.

The mill levy in Community is now 9.662 mills.

Each taxable property pays \$1,111.11 in property tax.