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To: Senate Assessment and Taxation Committee, Chairwoman Caryn Tyson

FROM: Martha Smith, Executive Director

DATE: January 21, 2026

RE: SB 319 – Providing for a property tax rebate for certain real property used for residential or commercial and industrial real property; providing for a rebate when a qualifying property sells

Neutral, requesting personal property manufactured home to be included

Chairwoman Tyson, and members of the Senate Assessment and Taxation Committee, my name is Martha Smith, and I am the Executive Director of the Kansas Manufactured Housing Association (KMHA). Our association represents the full spectrum of the manufactured and modular housing industries across Kansas—manufacturers, retailers, community owners and operators, service and supplier companies, finance and insurance providers, and transport companies. Thank you for the opportunity to speak with you today.

Manufactured housing plays a critical role in meeting Kansas' housing needs. It provides attainable, quality homes for thousands of Kansas families, seniors, and workers. However, under the current language of SB 319, personal property manufactured homes are excluded—even when they sell for less than 97% of the county-appraised value in a qualifying sale. This exclusion would create an uneven playing field and leaves many Kansas homeowners without the same protections afforded to others.

We respectfully urge the Senate Assessment and Taxation Committee to include tangible personal property manufactured homes used for residential purposes in the rebate program. Doing so would ensure that all Kansas homeowners—regardless of the type of home they live in—are treated fairly and consistently.

Thank you again for the opportunity to provide comments and for your thoughtful consideration of this issue.