

**2025rs0175 proponent testimony - in person**  
**3% limit on residential valuation change**  
**Senate Assessment and Taxation Committee**  
**Dave Trabert, CEO**  
**January 16, 2025**



Chairperson Tyson and Members of the Committee,

We are pleased to provide testimony in support of limiting the annual valuation increase on residential property to 3%.

Many homeowners have experienced double-digit property tax increases because local officials took advantage of valuation spikes. Some local officials responsibly reduced their mill rates to be revenue-neutral and offset some of the valuation increases, but many did not.

The adjacent table shows valuations rose more than 24% in many counties over the last two years for which data is available, placing extreme hardship on homeowners.

Most of those counties lost population over that period, but population loss is only part of the story. Some counties that gained population still suffered economic loss from people moving away. Johnson County, for example, had a net loss of \$400 million in adjusted gross income from domestic migration, according to the IRS.

2-Year Valuation Increase 2022 and 2023			
County	Increase	County	Increase
Allen	24.8%	Miami	36.6%
Anderson	41.6%	Mitchell	26.8%
Atchison	26.9%	Montgomery	25.1%
Barton	26.0%	Nemaha	28.6%
Brown	29.1%	Osage	25.6%
Butler	30.6%	Osborne	35.8%
Cherokee	33.9%	Ottawa	25.6%
Cheyenne	38.1%	Rice	30.6%
Cowley	30.3%	Rooks	41.1%
Douglas	25.3%	Russell	32.9%
Finney	26.0%	Scott	37.6%
Jefferson	32.7%	Shawnee	27.1%
Johnson	25.4%	Sherman	26.0%
Leavenworth	28.9%	Smith	27.8%
Lincoln	32.3%	Sumner	24.0%
Linn	44.3%	Wyandotte	40.7%

*Source: Kansas Department of Revenue*

**Voters support constitutional limits on property valuations**

A recent public opinion poll conducted by SurveyUSA on behalf of Kansas Policy Institute shows overwhelming support for a valuation limit, with 64% of voters in favor and only 18% opposed. Support is consistent across all geographic and ideological perspectives.

The state constitution should be changed to limit annual increases in appraised values rather than appraising property at fair market value.								
688 Registered Voters; Dec. 2024	All	Region				Ideology		
		Western Kansas	Wichita Area	Kansas City Area	Eastern Kansas	Conserv	Mod.	Liberal
Credibility Interval: ± 4.1 pct pts								
Strongly / Somewhat Agree	64%	61%	67%	66%	62%	70%	67%	52%
Strongly / Somewhat Disagree	18%	20%	14%	21%	15%	15%	16%	28%
Not Sure	18%	18%	19%	12%	23%	15%	18%	20%

*Source: SurveyUSA poll conducted Dec. 13-18, 2024 on behalf of Kansas Policy Institute*

We encourage the Committee to approve 2025rs0175, and we appreciate your consideration.