

## House Concurrent Resolution No. 5025

By Representatives Osman, Amyx, Ballard and Woodard

2-2

1 A PROPOSITION to amend section 1 of article 11 of the constitution of  
2 the state of Kansas; relating to assessed valuation of property in  
3 determining property taxes for real property used for residential  
4 purposes and real property necessary to accommodate a residential  
5 community of mobile or manufactured homes.

6  
7 *Be it resolved by the Legislature of the State of Kansas, two-thirds of the*  
8 *members elected (or appointed) and qualified to the House of*  
9 *Representatives and two-thirds of the members elected (or appointed)*  
10 *and qualified to the Senate concurring therein:*

11 Section 1. The following proposition to amend the constitution of  
12 the state of Kansas shall be submitted to the qualified electors of the state  
13 for their approval or rejection: Section 1 of article 11 of the constitution  
14 of the state of Kansas is hereby amended to read as follows:

15 "§ 1. **System of taxation; classification; exemption.** (a) The  
16 provisions of this subsection shall govern the assessment and  
17 taxation of property on and after January 1, 2013 2027, and each  
18 year thereafter. Except as otherwise hereinafter specifically  
19 provided, the legislature shall provide for a uniform and equal  
20 basis of valuation and rate of taxation of all property subject to  
21 taxation. The legislature may provide for the classification and the  
22 taxation uniformly as to class of recreational vehicles and  
23 watercraft, as defined by the legislature, or may exempt such class  
24 from property taxation and impose taxes upon another basis in lieu  
25 thereof. The provisions of this subsection shall not be applicable to  
26 the taxation of motor vehicles, except as otherwise hereinafter  
27 specifically provided, mineral products, money, mortgages, notes  
28 and other evidence of debt and grain. Property shall be classified  
29 into the following classes for the purpose of assessment and  
30 assessed at the percentage of value prescribed therefor:

31 Class 1 shall consist of real property. Real property shall be  
32 further classified into seven subclasses. Such property shall be  
33 defined by law for the purpose of subclassification and assessed  
34 uniformly as to subclass at the following percentages of value:

35 (1) Real property used for residential purposes including multi-family  
36 residential real property and real property necessary to

1        accommodate a residential community of mobile or manufactured  
2        homes including the real property upon which such homes are  
3        located.....11 1/2% 9%  
4        (2) Land devoted to agricultural use which shall be valued upon the  
5        basis of its agricultural income or agricultural productivity pursuant  
6        to section 12 of article 11 of the constitution.....30%  
7        (3) Vacant lots.....12%  
8        (4) Real property which is owned and operated by a not-for-profit  
9        organization not subject to federal income taxation pursuant to  
10       section 501 of the federal internal revenue code, and which is  
11       included in this subclass by law.....12%  
12       (5) Public utility real property, except railroad real property which shall  
13       be assessed at the average rate that all other commercial and  
14       industrial property is assessed.....33%  
15       (6) Real property used for commercial and industrial purposes and  
16       buildings and other improvements located upon land devoted to  
17       agricultural use.....25%  
18       (7) All other urban and rural real property not otherwise specifically  
19       subclassified.....30%

20       Class 2 shall consist of tangible personal property. Such  
21       tangible personal property shall be further classified into six  
22       subclasses, shall be defined by law for the purpose of  
23       subclassification and assessed uniformly as to subclass at the  
24       following percentages of value:

25       (1) Mobile homes used for residential purposes.....11 1/2%  
26       (2) Mineral leasehold interests except oil leasehold interests the average  
27       daily production from which is five barrels or less, and natural gas  
28       leasehold interests the average daily production from which is 100  
29       mcf or less, which shall be assessed at 25%.....30%  
30       (3) Public utility tangible personal property including inventories  
31       thereof, except railroad personal property including inventories  
32       thereof, which shall be assessed at the average rate all other  
33       commercial and industrial property is  
34       assessed.....33%  
35       (4) All categories of motor vehicles not defined and specifically valued  
36       and taxed pursuant to law enacted prior to January 1, 1985.....30%  
37       (5) Commercial and industrial machinery and equipment which, if its  
38       economic life is seven years or more, shall be valued at its retail cost  
39       when new less seven-year straight-line depreciation, or which, if its  
40       economic life is less than seven years, shall be valued at its retail  
41       cost when new less straight-line depreciation over its economic life,  
42       except that, the value so obtained for such property, notwithstanding  
43       its economic life and as long as such property is being used, shall

1       not be less than 20% of the retail cost when new of such property  
2 .....25%  
3 (6) All other tangible personal property not otherwise specifically  
4 classified.....30%

5       (b) All property used exclusively for state, county, municipal,  
6 literary, educational, scientific, religious, benevolent and charitable  
7 purposes, farm machinery and equipment, merchants' and  
8 manufacturers' inventories, other than public utility inventories  
9 included in subclass (3) of class 2, livestock, and all household  
10 goods and personal effects not used for the production of income,  
11 shall be exempted from property taxation."

12 Sec. 2. The following statement shall be printed on the ballot with  
13 the amendment as a whole:

14 "*Explanatory statement.* This amendment would decrease the  
15 assessed valuation in determining property taxes for real  
16 property used for residential purposes.

17 "A vote for this proposition would decrease the assessed  
18 valuation in determining property taxes for real property  
19 used for residential purposes from 11½% to 9%.

20 "A vote against this proposition would continue the assessed  
21 valuation of real property used for residential purposes at  
22 11½%."

23 Sec. 3. This resolution, if approved by two-thirds of the members  
24 elected (or appointed) and qualified to the House of Representatives and  
25 two-thirds of the members elected (or appointed) and qualified to the  
26 Senate, shall be entered on the journals, together with the yeas and nays.  
27 The secretary of state shall cause this resolution to be published as  
28 provided by law and shall cause the proposed amendment to be submitted  
29 to the electors of the state at the general election in November in the year  
30 2026, unless a special election is called at a sooner date by concurrent  
31 resolution of the legislature, in which case, the proposed proposition shall  
32 be submitted to the electors of the state at the special election.