

As Amended by Senate Committee

Session of 2026

Senate Concurrent Resolution No. 1616

By Senators Tyson, Alley, Blasi, Erickson, Gossage, Klemp, Kloos, Masterson, Murphy, Peck, Petersen, Shallenburger, Shane, Starnes, Thompson and Titus

1-7

1 A PROPOSITION to amend section 1 of article 11 of the constitution of
2 the state of Kansas; relating to property taxation; limiting assessed
3 value increases for real property classified in any subclass and
4 personal property classified as mobile homes used for residential
5 purposes.

6
7 WHEREAS, This proposition to amend the constitution of the state of
8 Kansas shall be known and may be cited as the Cap Assessed Value
9 Protection (CAP) Amendment.

10 Now, therefore:

11 *Be it resolved by the Legislature of the State of Kansas, two-thirds of the
12 members elected (or appointed) and qualified to the Senate and
13 two-thirds of the members elected (or appointed) and qualified
14 to the House of Representatives concurring therein:*

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

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

1 therefor:

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

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

27 Class 2 shall consist of tangible personal property. Such
28 tangible personal property shall be further classified into six
29 subclasses, shall be defined by law for the purpose of
30 subclassification and assessed uniformly as to subclass at the
31 following percentages of value:

- 32 (1) Mobile homes used for residential purposes.....11^{1/2}%
- 33 (2) Mineral leasehold interests except oil leasehold interests the average
34 daily production from which is five barrels or less, and natural gas
35 leasehold interests the average daily production from which is 100
36 mcf or less, which shall be assessed at 25%.....30%
- 37 (3) Public utility tangible personal property including inventories
38 thereof, except railroad personal property including inventories
39 thereof, which shall be assessed at the average rate all other
40 commercial and industrial property is assessed.....33%
- 41 (4) All categories of motor vehicles not defined and specifically valued
42 and taxed pursuant to law enacted prior to January 1, 1985.....30%
- 43 (5) Commercial and industrial machinery and equipment which, if its

1 economic life is seven years or more, shall be valued at its retail cost
2 when new less seven-year straight-line depreciation, or which, if its
3 economic life is less than seven years, shall be valued at its retail
4 cost when new less straight-line depreciation over its economic life,
5 except that, the value so obtained for such property, notwithstanding
6 its economic life and as long as such property is being used, shall
7 not be less than 20% of the retail cost when new of such property
8 25%

9 (6) All other tangible personal property not otherwise specifically
10 classified.....30%

11 *The final taxable assessed value of real property classified
12 in any subclass and tangible personal property classified as
13 mobile homes used for residential purposes shall not increase
14 by more than 3%, or a lesser percentage as provided by law, in
15 any taxable year except when:*

16 *(1) The property includes new construction, or
17 improvements have been made to the property;*
18 *(2) the class or subclass of the property changes for
19 assessment rate purposes;*
20 *(3) the property becomes disqualified from exemption;*
21 *(4) the property is first listed for taxation or first listed as
22 escaped or omitted property, or an error is corrected; or*
23 *(5) the legal description of the land, lot or parcel changes,
24 except that the total final taxable assessed value of all property
25 affected by a legal description change shall not exceed the total
26 final taxable assessed value of the affected property for the
27 previous year by more than 3%, or a lesser percentage as
28 provided by law.*

29 *The benefits of the assessed value limitation shall remain in
30 place whenever title to the property is transferred, changed or
31 conveyed to another person or entity, unless the legislature
32 enacts provisions that provide for exceptions. For property that
33 is subject to the assessed value limitation, the final taxable
34 assessed value each year shall be the assessed value of the
35 property determined as otherwise provided by law without the
36 application of the assessed value limitation provisions or the
37 limited assessed value of the property determined by the
38 application of the assessed value limitation provisions,
39 whichever is less. For tax year 2027, the final taxable assessed
40 value of such property shall not increase by more than 3%, or a
41 lesser percentage as provided by law, as compared to the tax
42 year 2022 assessed value of such property unless an exception
43 applies since tax year 2022, and in the event such property was*

1 not listed for taxation for tax year 2022, the final taxable
2 assessed value of such property shall not increase by more than
3 3%, or a lesser percentage as provided by law, as compared to
4 the tax year 2026 assessed value of such property unless an
5 exception applies. The legislature may define new construction
6 or improvements by law and, except that improvements made
7 to the property shall not include normal repair or
8 maintenance of existing structures, building components or
9 fixtures on the property. The legislature may enact other
10 legislation to administer the provisions of the assessed value
11 limitation.

12 (b) All property used exclusively for state, county,
13 municipal, literary, educational, scientific, religious, benevolent
14 and charitable purposes, farm machinery and equipment,
15 merchants' and manufacturers' inventories, other than public
16 utility inventories included in subclass (3) of class 2, livestock,
17 and all household goods and personal effects not used for the
18 production of income, shall be exempted from property
19 taxation."

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

22 *"Explanatory statement.* This Cap Assessed Value Protection
23 (CAP) Amendment would limit annual assessed value
24 increases to 3%, or a lesser percentage as provided by law,
25 for purposes of property taxation for real property classified
26 in any subclass and personal property classified as mobile
27 homes used for residential purposes except when the
28 property includes new construction or improvements have
29 been made to the property, the class or subclass of the
30 property changes, the property becomes disqualified from
31 exemption, the property is first listed for taxation or as
32 escaped or omitted property, an error is corrected or the legal
33 description of the property changes.

34 "A vote for this proposition would limit annual assessed value
35 increases to 3%, or a lesser percentage as provided by law,
36 for real property classified in any subclass and personal
37 property classified as mobile homes used for residential
38 purposes except when the property includes new
39 construction or improvements have been made to the
40 property, the class or subclass of the property changes, the
41 property becomes disqualified from exemption, the property
42 is first listed for taxation or as escaped or omitted property,
43 an error is corrected or the legal description of the property

1 changes. The amendment would provide for the benefits of
2 the value limitation to remain in place whenever title to the
3 property is transferred, changed or conveyed to another
4 person or entity, unless the legislature enacts provisions that
5 provide for exceptions. The amendment would clarify that
6 for property subject to the assessed value limitation, the final
7 taxable assessed value each year would be the assessed value
8 of the property determined without the application of the
9 assessed value limitation provisions or the limited assessed
10 value of the property determined by the application of the
11 assessed value limitation provisions, whichever is less. The
12 amendment would also roll back the valuation starting point
13 to provide that for tax year 2027, the final taxable assessed
14 value of such property shall not increase by more than 3%,
15 or a lesser percentage as provided by law, as compared to the
16 tax year 2022 assessed value of such property unless an
17 exception applies or such property was not listed for taxation
18 for tax year 2022. The amendment would authorize the
19 legislature to define new construction or improvements,
20 *except that improvements made to the property shall not*
21 *include normal repair or maintenance of existing*
22 *structures, building components or fixtures*, and enact other
23 legislation to administer the provisions of the assessed value
24 limitation.

25 "A vote against this proposition would make no changes to the
26 constitution of the state of Kansas."

27 Sec. 3. This resolution, if approved by two-thirds of the members
28 elected (or appointed) and qualified to the Senate and two-thirds of the
29 members elected (or appointed) and qualified to the House of
30 Representatives, shall be entered on the journals, together with the yeas
31 and nays. The secretary of state shall cause this resolution to be published
32 as provided by law and shall cause the proposed amendment to be
33 submitted to the electors of the state at a special election, which is hereby
34 called on August 4, 2026, pursuant to section 1 of article 14 of the
35 constitution of the state of Kansas, to be held in conjunction with the
36 primary election held on such date.