

Senate Concurrent Resolution No. 1619

By Senator Holscher

1-26

1 A PROPOSITION to amend section 1 of article 11 of the constitution of
2 the state of Kansas; relating to property taxation; decreasing the
3 assessment percentage used for determining the assessed value of real
4 property used for residential purposes and mobile homes used for
5 residential purposes from 11½% to 9%.

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 Senate and two-
9 thirds of the members elected (or appointed) and qualified to the
10 House of Representatives 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.....	111/2%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.....	111/2%9%
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 assessed.....	33%
34	(4) All categories of motor vehicles not defined and specifically valued	
35	and taxed pursuant to law enacted prior to January 1, 1985.....	30%
36	(5) Commercial and industrial machinery and equipment which, if its	
37	economic life is seven years or more, shall be valued at its retail cost	
38	when new less seven-year straight-line depreciation, or which, if its	
39	economic life is less than seven years, shall be valued at its retail	
40	cost when new less straight-line depreciation over its economic life,	
41	except that, the value so obtained for such property, notwithstanding	
42	its economic life and as long as such property is being used, shall	
43	not be less than 20% of the retail cost when new of such property	

125%
2 (6) All other tangible personal property not otherwise specifically
3 classified.....30%

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

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

13 *"Explanatory statement.* This amendment would decrease the
14 assessment percentage used to determine the assessed value
15 of real property used for residential purposes and mobile
16 homes used for residential purposes for purposes of property
17 taxation.

18 "A vote for this proposition would decrease the assessment
19 percentage used to determine the assessed value of real
20 property used for residential purposes and mobile homes
21 used for residential purposes for purposes of property
22 taxation from $11\frac{1}{2}\%$ to 9%.

23 "A vote against this proposition would make no changes to the
24 constitution of the state of Kansas and the assessment
25 percentage for such residential property would remain at
26 $11\frac{1}{2}\%$."

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 the general election in November
34 in the year 2026, unless a special election is called at a sooner date by
35 concurrent resolution of the legislature, in which case the proposed
36 amendment shall be submitted to the electors of the state at the special
37 election.