

Senate Concurrent Resolution No. 1625

By Committee on Assessment and Taxation

3-9

1 A PROPOSITION to amend section 1 of article 11 of the constitution of
2 the state of Kansas; relating to property taxation; providing an
3 exemption from school district property tax levies for certain
4 residential property.

5
6 WHEREAS, This proposition to amend the constitution of the state of
7 Kansas shall be known and may be cited as the Save Our Seniors
8 Amendment.

9 Now, therefore:

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

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

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

34 Class 1 shall consist of real property. Real property shall be
35 further classified into seven subclasses. Such property shall be
36 defined by law for the purpose of subclassification and assessed

- 1 uniformly as to subclass at the following percentages of value:
- 2 (1) Real property used for residential purposes including multi-family
3 residential real property and real property necessary to
4 accommodate a residential community of mobile or manufactured
5 homes including the real property upon which such homes are
6 located.....11½%
- 7 (2) Land devoted to agricultural use which shall be valued upon the
8 basis of its agricultural income or agricultural productivity pursuant
9 to section 12 of article 11 of the constitution.....30%
- 10 (3) Vacant lots.....12%
- 11 (4) Real property which is owned and operated by a not-for-profit
12 organization not subject to federal income taxation pursuant to
13 section 501 of the federal internal revenue code, and which is
14 included in this subclass by law.....12%
- 15 (5) Public utility real property, except railroad real property which shall
16 be assessed at the average rate that all other commercial and
17 industrial property is assessed.....33%
- 18 (6) Real property used for commercial and industrial purposes and
19 buildings and other improvements located upon land devoted to
20 agricultural use.....25%
- 21 (7) All other urban and rural real property not otherwise specifically
22 subclassified.....30%

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

- 28 (1) Mobile homes used for residential purposes.....11½%
- 29 (2) Mineral leasehold interests except oil leasehold interests the average
30 daily production from which is five barrels or less, and natural gas
31 leasehold interests the average daily production from which is 100
32 mcf or less, which shall be assessed at 25%.....30%
- 33 (3) Public utility tangible personal property including inventories
34 thereof, except railroad personal property including inventories
35 thereof, which shall be assessed at the average rate all other
36 commercial and industrial property is assessed.....33%
- 37 (4) All categories of motor vehicles not defined and specifically valued
38 and taxed pursuant to law enacted prior to January 1, 1985.....30%
- 39 (5) Commercial and industrial machinery and equipment which, if its
40 economic life is seven years or more, shall be valued at its retail cost
41 when new less seven-year straight-line depreciation, or which, if its
42 economic life is less than seven years, shall be valued at its retail
43 cost when new less straight-line depreciation over its economic life,

- 1 except that, the value so obtained for such property, notwithstanding
- 2 its economic life and as long as such property is being used, shall
- 3 not be less than 20% of the retail cost when new of such property
- 4 25%
- 5 (6) All other tangible personal property not otherwise specifically
- 6 classified.....30%

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

14 (c) *Residential property that is owned by and the principal*
 15 *place of residence of a person who is 60 years of age or older as of*
 16 *January 1 of the tax year shall be exempt from all property taxes*
 17 *levied by or for school districts. For purposes of this exemption,*
 18 *"residential property" means property used for residential*
 19 *purposes classified for property tax purposes within subclass (1) of*
 20 *class 1 and subclass (1) of class 2. The legislature may enact*
 21 *legislation as is necessary to administer the exemption. The*
 22 *provisions of this subsection shall apply to all tax years*
 23 *commencing on and after January 1, 2027."*

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

26 "*Explanatory statement.* This Save Our Seniors Amendment
 27 would provide a property tax exemption from school district
 28 property tax levies for residential property that is owned by
 29 and the principal place of residence of a person who is 60
 30 years of age or older.

31 "A vote for this proposition would provide a property tax
 32 exemption from all property taxes levied by or for school
 33 districts for residential property that is owned by and the
 34 principal place of residence of a person who is 60 years of
 35 age or older. The amendment would also allow the
 36 legislature to enact other legislation as is necessary to
 37 administer the exemption.

38 "A vote against this proposition would maintain the current
 39 system of property taxation and provide no change to the
 40 constitution of the state of Kansas."

41 Sec. 3. This resolution, if approved by two-thirds of the members
 42 elected (or appointed) and qualified to the Senate and two-thirds of the
 43 members elected (or appointed) and qualified to the House of

1 Representatives, shall be entered on the journals, together with the yeas
2 and nays. The secretary of state shall cause this resolution to be published
3 as provided by law and shall cause the proposed amendment to be
4 submitted to the electors of the state at the general election in November
5 in the year 2026, unless a special election is called at a sooner date by
6 concurrent resolution of the legislature, in which case, the proposed
7 amendment shall be submitted to the electors of the state at the special
8 election.