

SESSION OF 2026

**SUPPLEMENTAL NOTE ON SENATE CONCURRENT  
RESOLUTION NO. 1616**

As Amended by Senate Committee on  
Assessment and Taxation

**Brief\***

SCR 1616, as amended, if adopted by a two-thirds majority of each chamber of the Kansas Legislature and approved by voters, would enact the Cap Assessed Value Protection (CAP) Amendment to amend the *Kansas Constitution* to generally limit, for property tax purposes, the growth of taxable assessed value of any real property or residential mobile home personal property to 3 percent, or a lesser percentage as provided by law, per year.

The limit would not apply when:

- The property includes new construction or improvements have been made;
- The class or subclass of the property changes for assessment rate purposes;
- The property becomes disqualified from exemption;
- The property is first listed for taxation or first listed as escaped or omitted property, or an error is corrected; or
- The legal description of the parcel changes, except the assessed valuation growth of all property affected by a legal description change would not be permitted to exceed 3 percent, or a lesser

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

percentage as provided by law, of the total assessed valuation of the affected property of the previous year.

The concurrent resolution would specify the benefits of the assessed valuation limitation would remain in place when title to the property is transferred, changed, or conveyed to another person, unless the Legislature enacts provisions providing for exceptions.

The concurrent resolution would provide for the final taxable assessed value to be the lesser of the assessed value of the property determined without the application of the assessed valuation limitation or the limited assessed value determined by the application of the valuation limitation. For tax year 2027, the concurrent resolution provides for the final taxable assessed value to increase by 3 percent, or a lesser amount provided by law, relative to the 2022 assessed value of the property, unless one of the exceptions provided for by the concurrent resolution applies to the property.

The Legislature would be authorized to define “new construction or improvements,” except that improvements made to the property would not be permitted to include normal repair or maintenance of existing structures, building components, or fixtures. The Legislature would also be authorized to enact other implementing legislation.

The concurrent resolution would require the following explanatory statement to be printed on the ballot with the text of the amendment if it is submitted to the voters for their approval:

*Explanatory statement.* This Cap Assessed Value Protection (CAP) Amendment would limit annual assessed value increases to 3%, or a lesser percentage as provided by law, for purposes of property taxation for real property classified in any subclass and personal property classified as mobile homes used for

residential purposes except when the property includes new construction or improvements have been made to the property, the class or subclass of the property changes, the property becomes disqualified from exemption, the property is first listed for taxation or as escaped or omitted property, an error is corrected or the legal description of the property changes.

A vote for this proposition would limit annual assessed value increases to 3%, or a lesser percentage as provided by law, for real property classified in any subclass and personal property classified as mobile homes used for residential purposes except when the property includes new construction or improvements have been made to the property, the class or subclass of the property changes, the property becomes disqualified from exemption, the property is first listed for taxation or as escaped or omitted property, an error is corrected, or the legal description of the property changes. The amendment would provide for the benefits of the value limitation to remain in place whenever title to the property is transferred, changed or conveyed to another person or entity, unless the legislature enacts provisions that provide for exceptions. The amendment would clarify that for property subject to the assessed value limitation, the final taxable assessed value each year would be the assessed value of the property determined without the application of the assessed value limitation provisions or the limited assessed value of the property determined by the application of the assessed value limitation provisions, whichever is less. The amendment would also roll back the valuation starting point to provide that for tax

year 2027, the final taxable assessed value of such property shall not increase by more than 3%, or a lesser percentage as provided by law, as compared to the tax year 2022 assessed value of such property unless an exception applies or such property was not listed for taxation for tax year 2022. The amendment would authorize the legislature to define new construction or improvements, except that improvements made to the property shall not include normal repair or maintenance of existing structures, building components, or fixtures, and enact other legislation to administer the provisions of the assessed value limitation.

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

If approved by two-thirds of the Legislature, the text of the resolution and the yea and nay votes of both the Kansas House of Representatives and the Kansas Senate would be published in the journals of both chambers.

The resolution would require the proposed constitutional amendment to be submitted to voters at a special election to be called on August 4, 2026, to be held in conjunction with the primary election to be held on that date.

## **Background**

The resolution was introduced by Senators Tyson, Alley, Blasi, Erickson, Gossage, Klemp, Kloos, Masterson, Murphy, Peck, Petersen, Shallenburger, Shane, Starnes, Thompson, and Titus.

### ***Senate Committee on Assessment and Taxation***

In the Senate Committee hearing, **proponent** testimony was provided by Senator Thompson, representatives of the City of Basehor, Kansas Deere Dealers Association, Kansas Policy Institute, Leavenworth County Board of County Commissioners, and Renew Kansas Biofuels Association, and four private citizens. The proponents generally stated valuation growth in recent years has been excessive and has driven property tax increases for Kansas taxpayers. Written-only proponent testimony was provided by three private citizens.

**Neutral** testimony was provided by a representative of the Kansas Chamber. Written-only neutral testimony was provided by representatives of the Kansas Association of Counties and League of Kansas Municipalities.

**Opponent** testimony was provided by representatives of the Kansas Association of Realtors, Kansas Association of School Boards, Kansas Building Industry Association, Kansas Farm Bureau, and Kansas Livestock Association. The opponents generally stated the proposed constitutional amendment would not reduce or limit property tax increases and could result in shifts of the property tax burden across taxpayers or classes of property. Written-only opponent testimony was provided by the Douglas County Appraiser and representatives of the City of Mission, City of Overland Park, Kansas National Education Association, and Kansas PTA.

No other testimony was provided.

The Senate Committee amended the concurrent resolution to specify that normal maintenance and repair may not be considered improvements to the property for purposes of the exception to the limitation.

### ***Fiscal Information***

According to the Department of Revenue, adoption of the concurrent resolution and approval by voters would reduce revenues of the uniform statewide school finance mill levy by \$218.6 million in FY 2028, \$244.2 million in FY 2029, \$271.6 million in FY 2030, \$301.0 million in FY 2031, and \$332.4 million in FY 2032.

Taxation; constitutional amendment; property tax; valuation growth