



March 22, 2023

To: Senate Committee on Assessment and Taxation  
From: Randy Stookey, SVP of Government Affairs & General Counsel, [Randy@Kansasag.org](mailto:Randy@Kansasag.org)  
Kansas Grain and Feed Association | Renew Kansas Biofuels Association  
Re: **Joint Proponent Testimony on SCR 1610, proposing to amend section 1 of article 11 of the Kansas constitution of to limit property tax valuation increases for real property.**

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Chair Tyson and members of the committee, thank you for the opportunity to provide testimony in support of Senate Concurrent Resolution 1610. This testimony is submitted jointly on behalf of the Kansas Grain and Feed Association (KGFA) and Renew Kansas Biofuels Association (Renew Kansas). KGFA is the state association of the grain receiving, storage, processing, and shipping industry in Kansas. Renew Kansas is the trade association of the Kansas biofuels industry.

The grain and biofuels industries contribute to the Kansas economy by employing Kansans across the state and paying millions of dollars annually in property taxes that help fund schools and local government. In recent years, however, that property tax burden has grown considerably.

Our members often operate on tight margins, and their ability to operate a competitive business can be determined by the amount of their overhead costs, such as taxes. Additionally, the issue of proper classification of our industry machinery and equipment – as personal property, rather than as fixtures to the realty – has been an on-going, and expensive, legal battle for many years. For these reasons, we support meaningful legislation to slow down the increases in the growth of property taxes.

The Kansas constitution governs the assessment and taxation of property owned in the state, and it requires the legislature to establish a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. Further, Kansas statutes require all property subject to taxation to be appraised at fair market value. Finding ways to reduce the property tax burden on Kansas residents can be difficult.

However, Kansas citizens always hold the authority to amend our state constitution. As an attempt to slow down the unsustainable rate of growth in property taxes in our state, SCR 1610 would provide Kansas citizens the opportunity to amend our constitution to limit increases in real property valuation to no more than 3 percent in any tax year.

This bill represents a reasonable and practical change to the current property tax system in our state and would benefit property owners and taxpayers. The bill would also enhance budgeting stability for local taxing authorities. It would increase transparency for taxpayers as it would require local taxing districts to raise the mill levy if they desired to increase their annual budget by more than 3% in any given year.

Thank you for allowing us the opportunity to testify in support of SCR 1610. For the reasons stated, we support this bill and would ask the committee to pass it out favorably.