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Date: March 22, 2023

To: Chairwoman Tyson and the Senate Committee on Assessment and Taxation

From: City of Overland Park

Re: SCR 1610 – Written Neutral (With Concerns)

Thank you for allowing the City of Overland Park to submit testimony on SCR 1610. The City has concerns about this resolution because it proposes artificial constraints on property valuations and shifts the property tax burden to lower-income areas.

SCR 1610 proposes to artificially cap property valuation increases at 3%, regardless of the market conditions that drive valuation changes. This would result in distortions to assessed valuations and mill levies that do not accurately reflect the relationship between a jurisdiction's tax base and its cost of government services. Such caps also disproportionately benefit higher-income areas where assessments often increase most rapidly, shifting the property tax burden to lower-income areas where valuation increases are smaller or non-existent.

Existing laws allow residents and businesses to appeal appraised property values if property owners feel that appraised values are not reflective of market valuations, and those procedures are a better solution than SCR 1610.

Thank you for allowing the City to submit testimony on SCR 1610.