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To: Senate Assessment and Taxation Committee  
From: Mark Tomb, VP of Governmental Affairs  
Date: 3/12/2024

Re: Written Testimony in Support of Property Tax Relief in SB 539

On behalf of the Kansas Association of REALTORS® (KAR), thank you for the opportunity to provide written testimony in support of SB 539, legislation that makes numerous changes regarding state taxes including increasing the residential exemption for the statewide school levy up to \$80,000. KAR's testimony will focus specifically on the property tax relief portion of this bill in Section 1.

KAR members are involved in recruiting new residents to our local communities on a daily basis and realize the importance of quality public schools in building a high quality of life for Kansas residents. We also believe in the importance of a low tax burden on Kansas businesses and families that will help keep our state competitive in the search for new economic development and job growth opportunities.

Regarding Property Taxes, the KAR Legislative Policy Statement states:

REALTORS® believe that real estate is burdened with an excessive share of the constantly increasing cost of state and local government. While we realize the importance of many programs funded through property tax revenues, we believe tax revenues should be equitably collected from a variety of sources and encourage taxing jurisdictions to consider the negative impact to the housing market associated with any potential increase in property tax rates.

KAR has historically supported the state-mandated school mill levy so long as a residential exemption was included. In the past, KAR opposed several efforts to repeal the exemption. A \$20,000 exemption was first put into effect in 1997 to reduce the local property tax burden on households, arguably shifting the responsibility back to the state, which has more options for revenue from which to fund schools. KAR argued in recent years that the residential exemption has not remained meaningful because, without being increased, the exemption failed to keep pace with inflation or home values.

This legislation would restore the exemption closer to its intended level of property tax relief when the exemption was first created. In addition, this legislation includes an annual adjustment to allow this exemption to adjust over time. In conclusion, KAR supports SB 539 and other efforts that increase the residential exemption on the statewide school levy. This is meaningful property tax relief for Kansans and is worthy of support. Thank you for your time and consideration of our testimony.