SCR 1616 proponent testimony – in person
3% assessed valuation limit
Senate Assessment and Taxation Committee
Dave Trabert, CEO
January 13, 2026

Chairperson Tyson and Members of the Committee,

We are pleased to provide testimony in support of limiting the annual assessed valuation increase to 3% and allowing the benefits of assessed valuation limits to remain in place when the property is sold or otherwise transferred.

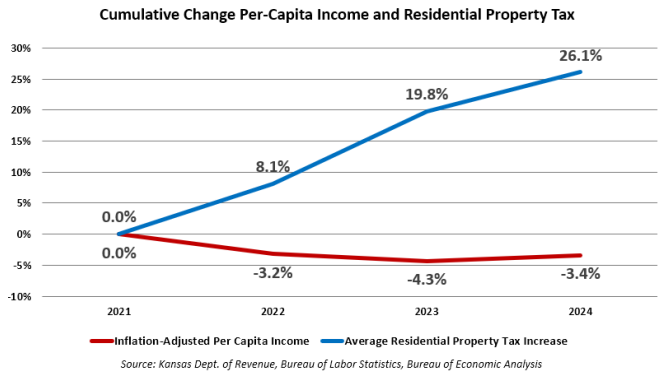
Statewide, 75% of voters support an assessment limit, while only 13% oppose it. There is robust support across all geographic areas of the state and all self-identified political viewpoints. Voter support isn't just strong…it is skyrocketing.

Net favorability was +46 percentage points in December 2024 (64% support, 18% opposed). In September 2025, net favorability jumped to +62 percentage points (75% support, 13% opposed). That 16-point favorability increase is stunning.

The state constitution should be changed to limit annual increases in taxable assessed valuations.								
688 / 1,087 registered voters	All	Region				Ideology		
Credibility Interval: ± 4.1 / 3.7 pct pts		Western Kansas	Wichita Area	Kansas City Area	Eastern Kansas	Conserv.	Mod.	Liberal
Dec. '24: Stongly / Somewhat Agree	64%	61%	67%	66%	62%	70%	67%	52%
Dec. '24: Stongly / Somewhat Disagree	18%	20%	14%	21%	15%	15%	16%	28%
Net Favorability	46%	41%	53%	45%	47%	55%	51%	24%
Sept. '25: Stongly / Somewhat Agree	75%	80%	78%	76%	69%	83%	71%	69%
Sept. '25: Stongly / Somewhat Disagree	13%	11%	13%	15%	12%	12%	13%	14%
Net Favorability	62%	69%	65%	61%	57%	71%	58%	55%
Change in Net Support Over 9 Months	+16	+28	+12	+16	+10	+16	+7	+31
Source: SurveyUSA poll conducted Sept 2-5. 2025; totals may not equal 100% due to rounding								

Net support improved by double digits in every region, with western Kansas showing the biggest gain of 28 percentage points, with 80% support and only 11% opposed. The largest ideological gain of 31 percentage points is among self-identified liberals, with 69% support and only 14% opposed.

Unaffordable assessed valuation increases are driving the surge in support. Over the last three years (2021-24), the average increase on existing homes is 32%. The state average mill rate declined by 4%, leaving homeowners with an average property tax increase of 26%.



Source: Kansas Dept. of Revenue, Bureau of Labor Statistics, Bureau of Economic Analysis

At the same time, data from the Bureau of Economic Analysis (income) and the Bureau of Labor Statistics (inflation) show that Kansans have experienced a decline of more than 3% in inflation-adjusted per capita income.

Homeowners in 52 counties have been socked with property tax increases above the 26% state average because local officials took advantage of valuation spikes. Some local officials prudently reduced their mill rates to revenue-neutral and offset some of the valuation increases, but many did not.

Unaffordable property tax increases like these will continue if SCR 1616 doesn't make it to the ballot, where it is almost certain to pass by a wide margin.

A different version of this bill received the required two-thirds approval in the Senate last year, and SCR 1616 includes several enhancements that should address concerns of those who opposed allowing voters to decide whether to set an annual assessment limit.

Residential Property Tax Increase Above 26% 2021-24

County	Residential Valuation Change	County Avg. Mill Rate Chg.	Average Tax Increase	County	Residential Valuation Change	County Avg. Mill Rate Chg.	Average Tax Increase
Allen	34%	-3%	30%	Logan	24%	10%	36%
Anderson	55%	-9%	41%	Lyon	30%	5%	36%
Atchison	41%	0%	41%	Mitchell	34%	-5%	27%
Brown	56%	3%	61%	Morton	10%	17%	29%
Butler	37%	-6%	29%	Nemaha	33%	5%	41%
Cheyenne	61%	-6%	51%	Osborne	50%	0%	49%
Clay	30%	0%	30%	Ottawa	36%	-1%	34%
Cloud	38%	-1%	36%	Pawnee	38%	-4%	32%
Coffey	26%	4%	31%	Phillips	30%	9%	41%
Decatur	34%	17%	57%	Pratt	23%	15%	42%
Ellis	30%	6%	37%	Rawlins	24%	23%	53%
Ellsworth	23%	7%	32%	Republic	25%	5%	30%
Finney	33%	1%	35%	Rice	37%	1%	38%
Gove	22%	13%	38%	Rooks	38%	1%	40%
Gray	31%	-1%	29%	Rush	25%	6%	33%
Greeley	13%	17%	32%	Russell	42%	-7%	33%
Harper	42%	4%	47%	Scott	44%	-5%	37%
Harvey	27%	5%	34%	Shawnee	33%	-5%	27%
Jefferson	43%	-8%	31%	Sherman	32%	7%	41%
Jewell	34%	11%	48%	Smith	38%	3%	42%
Kearny	28%	10%	40%	Stafford	27%	4%	32%
Kingman	25%	3%	29%	Sumner	34%	-1%	32%
Lane	24%	4%	30%	Thomas	29%	-1%	28%
Leavenworth	33%	-4%	28%	Wallace	25%	22%	52%
Lincoln	45%	6%	53%	Wichita	22%	8%	32%
Linn	66%	-12%	46%	Wyandotte	56%	-9%	42%

Source: Kansas Dept. of Revenue

Overcoming concerns about an assessment limit

There was considerable concern in the past that limiting appraised values would disrupt the real estate market, but SCR 1616 does not affect appraised values. Instead, it limits the taxable assessed value, which for residential property is 11.5% of the appraised value.

Oklahoma has had assessment limits in place since 1996, with no evidence of any negative market impacts. Oklahoma also has much lower taxes than Kansas. The Lincoln Institute of Land Policy's 50-State Property Tax Analysis shows that Kansas has some of the highest effective property tax rates[1] in the nation, especially in rural areas.[2]

Taxes Payable 2024 (Rank #1 = Highest)

Category	Kansas			Oklahoma		
	ETR	Tax	Rank	ETR	Tax	Rank
Rural home value $300,000	2.04%	$6,127	#5	0.94%	$2,819	#31
Rural commercial $1M	3.81%	$45,697	#1	1.01%	$12,081	#36
Urban home value $300,000	1.14%	$3,410	#31	1.32%	$3,964	#18
Urban commercial $1M	2.39%	$28,640	#11	1.42%	$17,035	#33

Source: Lincoln Institute of Land Policy

Lincoln says a rural commercial property valued at $1 million with $200,000 in fixtures would pay $45,697 in Iola (Allen County), compared to just $12,081 in Mangum, Oklahoma. A home valued at

$300,000 in Iola would pay $6,127, whereas the tax on the same home in Mangum, Oklahoma, is only $2,819.

The transferability clause in SCR 1616 should eliminate the fairness concerns that a newly purchased home is taxed at a much higher rate than a similar home that has benefited from the assessment limit for several years. Now, the buyer would not be taxed based on the purchase price, but on the taxable assessed value the seller paid.

Last year, agricultural interests feared that an assessment limit would increase taxes for farmers and ranchers, but our analysis shows they would likely pay significantly less.

Estimating the impact of a 3% assessment limit over the last 20 years

Table 1 shows the actual change in assessed values for the primary real estate categories over the last 20 years. Table 2 shows what would have occurred if assessed value changes were limited to the lesser of the actual change or 3% in any year.

Over 20 years, Ag land assessed values would be 32% lower, residential assessed values would be 18% less, and commercial & industrial assessed values would be 21% lower. Ag land fares better than the other categories because the double-digit valuation increases that occurred between 2013 and 2017 would have been limited to 3%. No other category has that degree of volatility.

Table 1: Actual Assessed Valuations ($ millions)

Year	Ag Land	% Chg.	Res.	% Chg.	C&I	% Chg.
2005	$ 1,593	-0.8%	$ 12,207	6.5%	$ 5,560	5.5%
2006	$ 1,539	-3.4%	$ 13,083	7.2%	$ 6,016	8.2%
2007	$ 1,420	-7.7%	$ 13,957	6.7%	$ 6,714	11.6%
2008	$ 1,302	-8.3%	$ 14,454	3.6%	$ 7,201	7.3%
2009	$ 1,198	-8.0%	$ 14,516	0.4%	$ 7,010	-2.6%
2010	$ 1,158	-3.3%	$ 14,536	0.1%	$ 6,709	-4.3%
2011	$ 1,180	2.0%	$ 14,640	0.7%	$ 6,831	1.8%
2012	$ 1,284	8.8%	$ 14,609	-0.2%	$ 6,996	2.4%
2013	$ 1,447	12.7%	$ 14,779	1.2%	$ 7,153	2.3%
2014	$ 1,700	17.5%	$ 15,279	3.4%	$ 7,452	4.2%
2015	$ 1,974	16.1%	$ 15,845	3.7%	$ 7,783	4.4%
2016	$ 2,259	14.5%	$ 16,490	4.1%	$ 8,283	6.4%
2017	$ 2,555	13.1%	$ 17,351	5.2%	$ 8,583	3.6%
2018	$ 2,784	9.0%	$ 18,316	5.6%	$ 8,930	4.0%
2019	$ 2,908	4.5%	$ 19,310	5.4%	$ 9,220	3.2%
2020	$ 2,961	1.8%	$ 20,314	5.2%	$ 9,495	3.0%
2021	$ 2,949	-0.4%	$ 21,403	5.4%	$ 9,558	0.7%
2022	$ 2,907	-1.4%	$ 23,997	12.1%	$ 10,115	5.8%
2023	$ 2,749	-5.4%	$ 27,130	13.1%	$ 10,807	6.8%
2024	$ 2,427	-11.7%	$ 29,096	7.2%	$ 11,575	7.1%
20 yrs	$ 40,293		$ 351,312		$ 161,991	

Table 2: Assessed Valuations with a 3% Annual Limit ($ millions)

Year	Ag Land	% Chg.	Res.	% Chg.	C&I	% Chg.
2005	$ 1,593	-0.8%	$ 11,810	3.0%	$ 5,426	3.0%
2006	$ 1,539	-3.4%	$ 12,165	3.0%	$ 5,589	3.0%
2007	$ 1,420	-7.7%	$ 12,530	3.0%	$ 5,756	3.0%
2008	$ 1,302	-8.3%	$ 12,906	3.0%	$ 5,929	3.0%
2009	$ 1,198	-8.0%	$ 12,961	0.4%	$ 5,772	-2.6%
2010	$ 1,158	-3.3%	$ 12,979	0.1%	$ 5,524	-4.3%
2011	$ 1,180	2.0%	$ 13,072	0.7%	$ 5,625	1.8%
2012	$ 1,216	3.0%	$ 13,044	-0.2%	$ 5,760	2.4%
2013	$ 1,252	3.0%	$ 13,197	1.2%	$ 5,890	2.3%
2014	$ 1,290	3.0%	$ 13,592	3.0%	$ 6,067	3.0%
2015	$ 1,329	3.0%	$ 14,000	3.0%	$ 6,249	3.0%
2016	$ 1,368	3.0%	$ 14,420	3.0%	$ 6,436	3.0%
2017	$ 1,409	3.0%	$ 14,853	3.0%	$ 6,629	3.0%
2018	$ 1,452	3.0%	$ 15,298	3.0%	$ 6,828	3.0%
2019	$ 1,495	3.0%	$ 15,757	3.0%	$ 7,033	3.0%
2020	$ 1,523	1.8%	$ 16,230	3.0%	$ 7,243	3.0%
2021	$ 1,516	-0.4%	$ 16,717	3.0%	$ 7,291	0.7%
2022	$ 1,495	-1.4%	$ 17,219	3.0%	$ 7,510	3.0%
2023	$ 1,413	-5.4%	$ 17,735	3.0%	$ 7,735	3.0%
2024	$ 1,248	-11.7%	$ 18,267	3.0%	$ 7,967	3.0%
20 yrs	$ 27,396		$ 288,753		$ 128,259	

Table 3 shows actual property taxes paid by category. The average annual mill rate increase was 0.43%, per data from the Kansas Department of Revenue.

We use the effective tax rate to calculate the taxes that would have been paid in Table 4, rather than the statewide average mill levy, because property in rural areas is taxed at much higher mill rates than in urban areas.

For example, the actual average effective mill rate for ag land in Table 3 was 137.316 in 2024 (tax ÷ assessed value ÷ 1,000), whereas the average effective mill rate for residential property was 123.548.

Table 4 estimates the taxes that would have been paid under the 3% assessed value limit and a 2.15% annual increase in the effective tax/mill rate for each category, which is five times the average actual change of 0.43%.

Table 3: Actual Property Tax ($ millions)

Year	Ag Land	Residential	Commercial & Industrial
2005	$ 189	$ 1,462	$ 685
2006	$ 184	$ 1,576	$ 743
2007	$ 175	$ 1,692	$ 835
2008	$ 164	$ 1,778	$ 909
2009	$ 157	$ 1,834	$ 909
2010	$ 155	$ 1,885	$ 894
2011	$ 160	$ 1,924	$ 923
2012	$ 174	$ 1,925	$ 951
2013	$ 198	$ 1,973	$ 984
2014	$ 229	$ 2,010	$ 1,010
2015	$ 273	$ 2,128	$ 1,077
2016	$ 321	$ 2,220	$ 1,146
2017	$ 358	$ 2,341	$ 1,191
2018	$ 383	$ 2,449	$ 1,232
2019	$ 395	$ 2,577	$ 1,269
2020	$ 404	$ 2,692	$ 1,301
2021	$ 401	$ 2,825	$ 1,306
2022	$ 390	$ 3,060	$ 1,356
2023	$ 369	$ 3,418	$ 1,433
2024	$ 333	$ 3,595	$ 1,525
20 yrs	$ 5,412	$ 45,363	$ 21,675

Table 4: Tax Higher Mills, 3% AV Limit ($millions)

Year	Ag Land	Residential	Commercial & Industrial
2005	$ 192	$ 1,426	$ 675
2006	$ 189	$ 1,500	$ 710
2007	$ 179	$ 1,579	$ 747
2008	$ 167	$ 1,661	$ 786
2009	$ 157	$ 1,704	$ 782
2010	$ 155	$ 1,743	$ 764
2011	$ 162	$ 1,793	$ 795
2012	$ 170	$ 1,828	$ 832
2013	$ 179	$ 1,889	$ 869
2014	$ 188	$ 1,987	$ 914
2015	$ 198	$ 2,091	$ 962
2016	$ 208	$ 2,200	$ 1,012
2017	$ 219	$ 2,315	$ 1,065
2018	$ 231	$ 2,436	$ 1,120
2019	$ 243	$ 2,563	$ 1,179
2020	$ 253	$ 2,696	$ 1,240
2021	$ 257	$ 2,837	$ 1,275
2022	$ 259	$ 2,985	$ 1,341
2023	$ 250	$ 3,140	$ 1,411
2024	$ 225	$ 3,304	$ 1,485
20 yrs	$ 4,082	$ 43,676	$ 19,964

The mill rate increase allows property taxes on these categories to rise by an average of 4.2% annually, consistent with pre-valuation spike trends. Under this scenario, property taxes on ag land would have been about $1.33 billion less over 20 years; residential taxes would have been $1.69 billion less, and commercial property owners would have saved $1.71 billion.

It's impossible to predict elected officials' decisions on mill rates over the last 20 years if an assessed valuation limit had been in place. Still, the estimated savings shown in Table 4 seem reasonable. First of all, the estimated increases in effective mill rates deliver more than a 4% average annual property tax increase, which is consistent with what occurred through 2021. With that pattern in place, it's unlikely that elected officials would have suddenly jacked rates in 2022 after being accustomed to assessed valuation limits for so long.

Furthermore, allowing mill rates to rise by 2.15% annually means that **elected officials would have to justify raising rates by more than 50 mills**. The actual average mill rate in 2024 for ag land is 137.318, but allowing rates to rise by 2.15% annually would put the average effective mill rate at 180.592. The average effective mill rate for residential property would jump by 57 mills, from 123.548 to 180.872.

Table 5: 2024 Effective Mill Rate Comparison

Description	Ag Land	Res.	C&I
Actual	137.316	123.548	131.777
Est. w/Limit	180.592	180.872	186.381

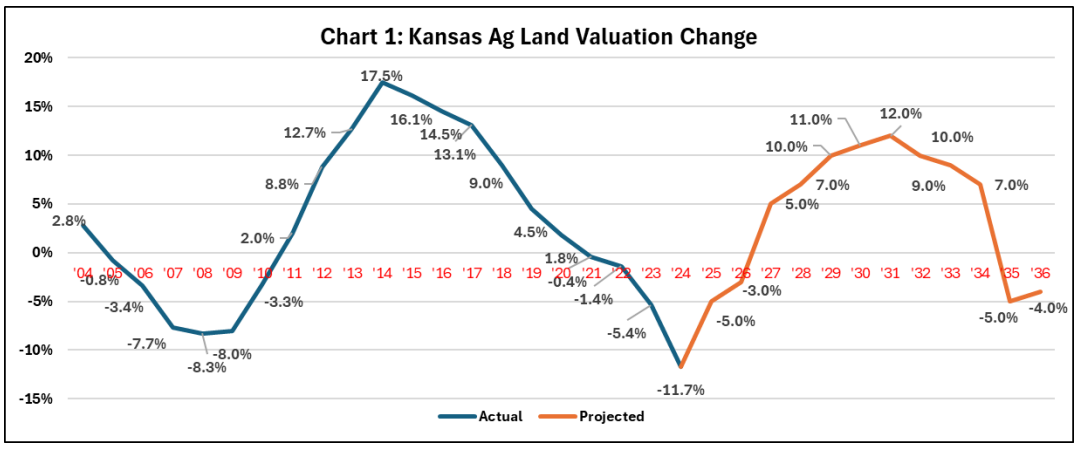
It's reasonable to question whether, after decades of conditioning taxpayers that elected officials are "holding the line" on mill rates, they would risk re-election with a 50-mill jump over 20 years when the actual increase over that period was about 7mills. It seems much more likely that mill increases would have been less than the 2.15% annual allowed increase.

For these reasons, the tax savings predicted in Table 4 seem quite reasonable and perhaps even understated.

Estimating the impact of a 3% assessment limit over the first ten future years

To estimate the first ten years' impact of a 3% assessed valuation limit going into effect in 2027, we assume 6% annual assessed value growth each year for residential, and 5% growth for commercial and industrial property. Ag land, which is valued based on an 8-year average of an 8-year average, has variable annual changes.

Historically, ag land values experienced periods of decline (2004-2011), followed by a longer period of growth that was initially rapid and later tapered off before entering decline. The blue line in Chart 1 shows the actual rate of change for each year (not assessed values). Annual growth rates were on the rise from 2011 (starting at 2%) and peaking in 2014 at 17.5%. Annual growth continued through 2020, but the rate of growth declined each year, and values declined through 2024.



Our future growth changes are not based on agricultural expertise; they are merely an attempt to conservatively replicate the historical pattern. The projected numbers allow for ag values to decline in 2025 and 2026 (by 5% and 3%, respectively), then resume the pattern of increases from 2027 through

2034 before returning to declines. To keep the impact conservative, we assume smaller growth rates than past actual growth rates.

Table 6 reflects the growth assumptions for the first ten years (2027 through 2036) on property that existed in 2024. We include no estimate of new construction to focus on the change for existing property. Mill rates are assumed to decline by 0.8% each year, in keeping with recent changes.

Table 6: Current System - No Assessment Limit and No Allowance for New Construction

Year	Ag Land Assessed (millions)	% Change	Avg. Mill Rate	Tax Paid (millions)	Residential Assessed (millions)	% Change	Avg. Mill Rate	Tax Paid (millions)	C&I Assessed (millions)	% Change	Avg. Mill Rate	Tax Paid (millions)
2024	$ 2,426.5		137.3	$ 333.2	$ 29,096.3		123.5	$ 3,594.8	$ 11,574.9		131.8	$ 1,525.3
2025	$ 2,305.2	-5.0%	136.2	$ 314.0	$ 30,842.1	6.0%	122.6	$ 3,780.0	$ 12,153.6	5.0%	130.7	$ 1,588.8
2026	$ 2,236.0	-3.0%	135.1	$ 302.2	$ 32,692.6	6.0%	121.6	$ 3,974.7	$ 12,761.3	5.0%	129.7	$ 1,654.8
2027	$ 2,347.8	5.0%	134.0	$ 314.7	$ 34,654.2	6.0%	120.6	$ 4,179.5	$ 13,399.4	5.0%	128.6	$ 1,723.7
2028	$ 2,512.2	7.0%	133.0	$ 334.1	$ 36,733.4	6.0%	119.6	$ 4,394.9	$ 14,069.4	5.0%	127.6	$ 1,795.4
2029	$ 2,763.4	10.0%	131.9	$ 364.5	$ 38,937.4	6.0%	118.7	$ 4,621.3	$ 14,772.8	5.0%	126.6	$ 1,870.1
2030	$ 3,067.4	11.0%	130.9	$ 401.4	$ 41,273.7	6.0%	117.7	$ 4,859.4	$ 15,511.5	5.0%	125.6	$ 1,947.9
2031	$ 3,435.5	12.0%	129.8	$ 446.0	$ 43,750.1	6.0%	116.8	$ 5,109.7	$ 16,287.0	5.0%	124.6	$ 2,028.9
2032	$ 3,779.0	10.0%	128.8	$ 486.6	$ 46,375.1	6.0%	115.9	$ 5,373.0	$ 17,101.4	5.0%	123.6	$ 2,113.3
2033	$ 4,119.1	9.0%	127.7	$ 526.2	$ 49,157.6	6.0%	114.9	$ 5,649.8	$ 17,956.5	5.0%	122.6	$ 2,201.2
2034	$ 4,407.5	7.0%	126.7	$ 558.5	$ 52,107.0	6.0%	114.0	$ 5,940.9	$ 18,854.3	5.0%	121.6	$ 2,292.8
2035	$ 4,187.1	-5.0%	125.7	$ 526.3	$ 55,233.5	6.0%	113.1	$ 6,246.9	$ 19,797.0	5.0%	120.6	$ 2,388.2
2036	$ 4,019.6	-4.0%	124.7	$ 501.2	$ 58,547.5	6.0%	112.2	$ 6,568.8	$ 20,786.9	5.0%	119.7	$ 2,487.5
10 Yrs	$ 34,639			$4,459.5	$ 456,769			$52,944.1	$ 168,536			$20,849.0

Table 7 applies the 3% assessment limit starting in 2027. Mill rates are assumed to decline in 2025 and 2026 by 0.8%, but then increase by 1% annually starting in 2027.

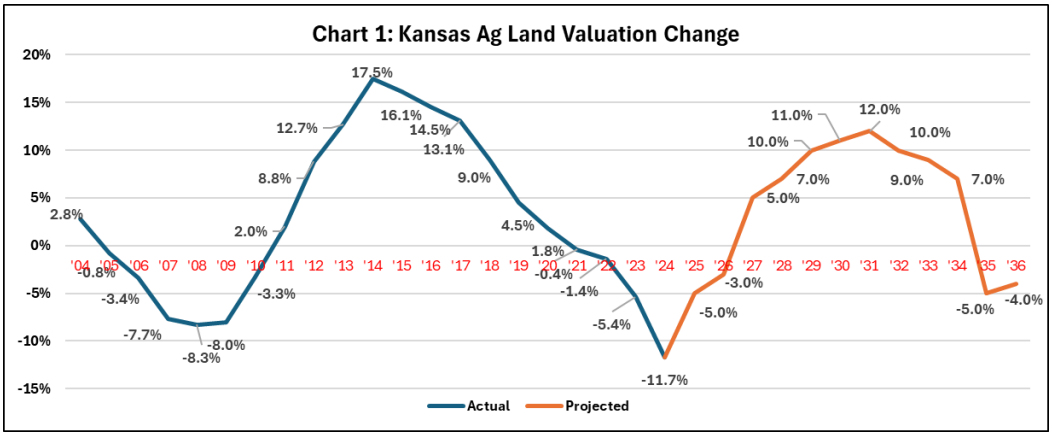
After ten years of mill rate increases, rates are 20% higher than in Table 6.

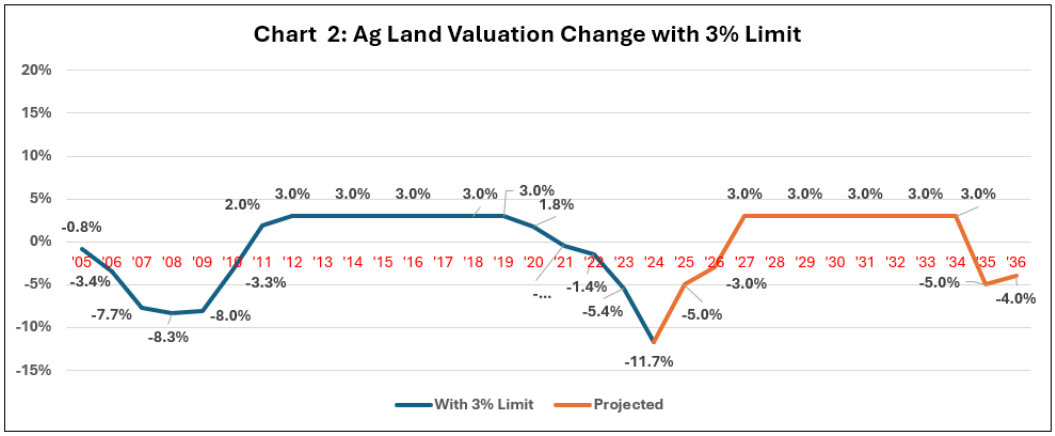
Table 7: 3% Limit Effective 2027 - No Allowance for New Construction

Year	Ag Land Assessed (millions)	% Change	Avg. Mill Rate	Tax Paid (millions)	Residential Assessed (millions)	% Change	Avg. Mill Rate	Tax Paid (millions)	C&I Assessed (millions)	% Change	Avg. Mill Rate	Tax Paid (millions)
2024	$ 2,426.5		137.3	$ 333.2	$ 29,096.3		123.5	$ 3,594.8	$ 11,574.9		131.8	$ 1,525.3
2025	$ 2,305.2	-5.0%	136.2	$ 314.0	$ 30,842.1	6.0%	122.6	$ 3,780.0	$ 12,153.6	5.0%	130.7	$ 1,588.8
2026	$ 2,236.0	-3.0%	135.1	$ 302.2	$ 32,692.6	6.0%	121.6	$ 3,974.7	$ 12,761.3	5.0%	129.7	$ 1,654.8
2027	$ 2,303.1	3.0%	136.5	$ 314.3	$ 33,673.4	3.0%	122.8	$ 4,134.9	$ 13,144.2	3.0%	131.0	$ 1,721.5
2028	$ 2,372.2	3.0%	137.8	$ 327.0	$ 34,683.6	3.0%	124.0	$ 4,301.6	$ 13,538.5	3.0%	132.3	$ 1,790.9
2029	$ 2,443.4	3.0%	139.2	$ 340.2	$ 35,724.1	3.0%	125.3	$ 4,474.9	$ 13,944.6	3.0%	133.6	$ 1,863.1
2030	$ 2,516.7	3.0%	140.6	$ 353.9	$ 36,795.8	3.0%	126.5	$ 4,655.3	$ 14,363.0	3.0%	134.9	$ 1,938.2
2031	$ 2,592.2	3.0%	142.0	$ 368.1	$ 37,899.7	3.0%	127.8	$ 4,842.9	$ 14,793.9	3.0%	136.3	$ 2,016.3
2032	$ 2,669.9	3.0%	143.4	$ 383.0	$ 39,036.7	3.0%	129.1	$ 5,038.0	$ 15,237.7	3.0%	137.7	$ 2,097.5
2033	$ 2,750.0	3.0%	144.9	$ 398.4	$ 40,207.8	3.0%	130.3	$ 5,241.1	$ 15,694.8	3.0%	139.0	$ 2,182.1
2034	$ 2,832.5	3.0%	146.3	$ 414.5	$ 41,414.0	3.0%	131.7	$ 5,452.3	$ 16,165.7	3.0%	140.4	$ 2,270.0
2035	$ 2,690.9	-5.0%	147.8	$ 397.7	$ 42,656.4	3.0%	133.0	$ 5,672.0	$ 16,650.6	3.0%	141.8	$ 2,361.5
2036	$ 2,583.3	-4.0%	149.3	$ 385.6	$ 43,936.1	3.0%	134.3	$ 5,900.6	$ 17,150.2	3.0%	143.2	$ 2,456.6
10 Yrs	$ 25,754			$3,682.7	$ 386,028			$49,713.6	$ 150,683			$20,697.7
				$ (777)				$ (3,231)				$ (151)

Based on those assumptions, agricultural land would save $777 million over ten years, homeowners would save $3.3 billion, and commercial and industrial property would save $151 million.

The benefits to farmers and ranchers will continue growing because they continue to benefit from periodic assessed value declines, but double-digit increases driven by the ag use formula shown in Chart 1 would no longer occur, as shown in Chart 2.





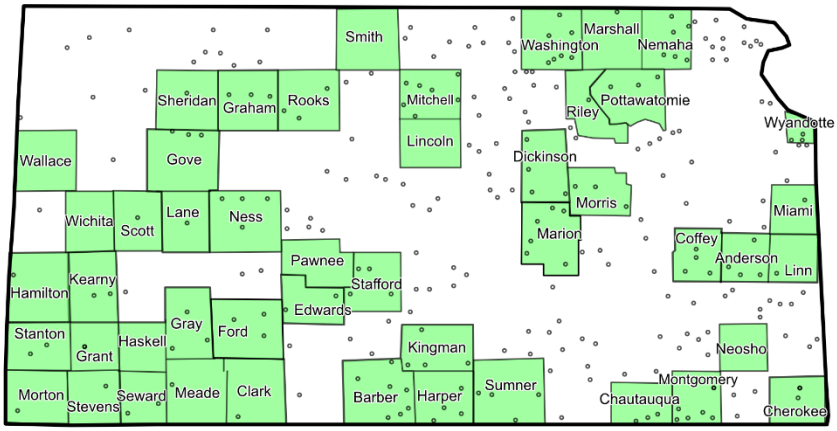
Kansans need mill rate limits <u>and</u> assessment limits

Some people believe Kansans would be better served by restricting mill rate increases above revenue-neutral, and we certainly support legislation of that nature. However, a mill rate limit alone leaves some taxpayers subject to double-digit property tax increases.

The revenue-neutral law passed in 2021 is prompting a growing number of taxing authorities to refrain from raising taxes. In fact, 48 counties, 271 cities, and dozens of school districts did not impose a property tax increase in 2025.

The most recent data shows that 62% of all taxing authorities decided in 2024 not to impose a tax increase for 2025. The success of the revenue-neutral law reduces the property tax revenue local taxing authorities would otherwise collect from taxpayers, which helps many people.

271 Cities and 48 Counties Held Revenue-Neutral in 2024



Source: Kansas Department of Administration

Unaffordable assessed value increases, however, still subject some taxpayers to double-digit property tax hikes even if local authorities don't exceed revenue-neutral.

One example is a resident who pays property taxes to Seward County, the City of Liberal, USD 480, and Seward County Community College, with a home appraised at $250,000 in 2023 and $287,500 in 2024.

Table 8 shows that the homeowner paid $5,280 in 2023. Each taxing authority raised taxes by less than 4% in 2024, reducing the combined mill rate from 183.665 to 180.451. The homeowner paid $5,966 in 2024, or 13% more than the prior year. The mill rates would not be affected by a 4% revenue limit, so the homeowner saves nothing. A 3% limit on the taxable assessed value, however, would drop the bill to $5,344 or just a 1.2% tax increase. (We don't know if taxing authorities would have imposed different mill rates with a revenue limit or an assessed valuation limit, so for comparative purposes, these examples assume no changes.)

Table 8: Seward County

Description	Seward County Actual			4% Tax Limit		3% Value Limit	
	2023	2024	% Chg	2024	% Chg	2024	% Chg
Appraised Value	$ 250,000	$ 287,500					
Assessment Ratio	11.5%	11.5%					
Assessed Value	$ 28,750	$ 33,063	15.0%	$ 33,063	15.0%	$ 29,613	3.0%
Mill Rate*	183.665	180.451		180.451		180.451	
Property Tax	$ 5,280	$ 5,966	13.0%	$ 5,966	13.0%	$ 5,344	1.2%
*Seward County, City of Liberal, USD 480, and Seward County Community College							

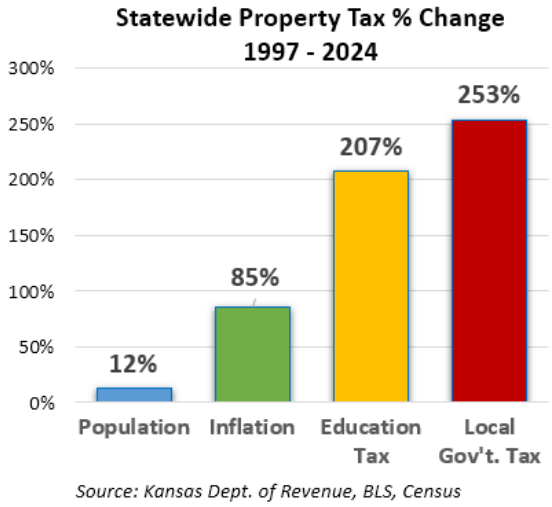
Even if the appraiser accurately determines that a home increased 15% in value, the homeowner's income most likely didn't increase by 15%, and taxing the unrealized gain places an unnecessary burden on the taxpayer.

Local taxing authorities have unnecessarily increased property taxes to the point that some people are being forced to sell their homes or close small businesses.

Since 1997, property taxes imposed by educational institutions increased by 207%, while inflation was 85%, and the population rose by 12%. Other local government authorities collectively imposed a 253% increase.

Far too many local elected officials will continue imposing unaffordable property tax increases until the Legislature passes SCR 1616 and constrains mill rate increases.

Local officials caused the problem, but only the Legislature can fix it.



Source: Kansas Dept. of Revenue, BLS, Census

We encourage the Committee to report SCR 1616 favorably for passage, and we thank you for your consideration.

[1] The effective tax rate is the tax due as a percentage of the appraised value.
[2] Lincoln's definition of rural is county seats with populations between 2,500 and 10,000 in nonmetropolitan counties.