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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 22, 2023
Subject: Senate Concurrent Resolution No. 1610

Summary

Senate Concurrent Resolution No. 1610 is a proposition to amend Section 1 of Article 11 of the Kansas Constitution relating to property taxation.

The resolution proposes to limit annual valuation increases of real property except in certain circumstances. For the assessment and taxation of property on and after January 1, 2025, the amendment would provide that “[t]he valuation of any real property shall not increase by more than 3% in any taxable year except when:

- (1) The property includes new construction or improvements have been made to the property;
- (2) the class or subclass of the property changes for assessment rate purposes;
- (3) the property becomes disqualified from exemption;
- (4) the property is first listed as escaped or omitted property; or
- (5) the legal description of the land, lot or parcel changes except that the total valuation of all property affected by a legal description change shall not exceed the total valuation of the affected property for the previous year by more than 3%.

The legislature may define new construction or improvements by law and enact such other legislation as is necessary to administer this provision.”

The proposed amendment would be submitted to the electors at the November 2024 general election unless a special election is called at a sooner date.