

House Concurrent Resolution No. 5021

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1-18

1 A PROPOSITION to amend section 1 of article 11 of the constitution of
2 the state of Kansas, relating to the assessed valuation of property in
3 determining property taxes for real property used for residential
4 purposes and real property necessary to accommodate a residential
5 community of mobile or manufactured homes.

6
7 *Be it resolved by the Legislature of the State of Kansas, two-thirds of the*
8 *members elected (or appointed) and qualified to the House of*
9 *Representatives and two-thirds of the members elected (or appointed)*
10 *and qualified to the Senate concurring therein:*

11 Section 1. The following proposition to amend the constitution of
12 the state of Kansas shall be submitted to the qualified electors of the state
13 for their approval or rejection: Section 1 of article 11 of the constitution
14 of the state of Kansas is hereby amended to read as follows:

15 **"§ 1. System of taxation; classification; exemption.** (a) The
16 provisions of this subsection shall govern the assessment and
17 taxation of property ~~on and after January 1, 2013, and each year~~
18 ~~thereafter~~. Except as otherwise hereinafter specifically provided,
19 the legislature shall provide for a uniform and equal basis of
20 valuation and rate of taxation of all property subject to taxation.
21 The legislature may provide for the classification and the taxation
22 uniformly as to class of recreational vehicles and watercraft, as
23 defined by the legislature, or may exempt such class from property
24 taxation and impose taxes upon another basis in lieu thereof. The
25 provisions of this subsection shall not be applicable to the taxation
26 of motor vehicles, except as otherwise hereinafter specifically
27 provided, mineral products, money, mortgages, notes and other
28 evidence of debt and grain. Property shall be classified into the
29 following classes for the purpose of assessment and assessed at the
30 percentage of value prescribed therefor:

31 Class 1 shall consist of real property. Real property shall be
32 further classified into seven subclasses. Such property shall be
33 defined by law for the purpose of subclassification and assessed

- 1 uniformly as to subclass at the following percentages of value:
- 2 (1) Real property used for residential purposes including multi-family
- 3 residential real property and real property necessary to
- 4 accommodate a residential community of mobile or manufactured
- 5 homes including the real property upon which such homes are
- 6 located:
- 7 *Prior to January 1, 2025*.....11½%
- 8 *Commencing January 1, 2025*.....11%
- 9 *Commencing January 1, 2026*.....10½%
- 10 *Commencing January 1, 2027*.....10%
- 11 *Commencing January 1, 2028*.....9½%
- 12 *Commencing January 1, 2029, and thereafter*.....9%
- 13 (2) Land devoted to agricultural use which shall be valued upon the
- 14 basis of its agricultural income or agricultural productivity pursuant
- 15 to section 12 of article 11 of the constitution..... 30%
- 16 (3) Vacant lots..... 12%
- 17 (4) Real property which is owned and operated by a not-for-profit
- 18 organization not subject to federal income taxation pursuant to
- 19 section 501 of the federal internal revenue code, and which is
- 20 included in this subclass by law.....12%
- 21 (5) Public utility real property, except railroad real property which shall
- 22 be assessed at the average rate that all other commercial and
- 23 industrial property is assessed.....33%
- 24 (6) Real property used for commercial and industrial purposes and
- 25 buildings and other improvements located upon land devoted to
- 26 agricultural use.....25%
- 27 (7) All other urban and rural real property not otherwise specifically
- 28 subclassified.....30%

29 Class 2 shall consist of tangible personal property. Such

30 tangible personal property shall be further classified into six

31 subclasses, shall be defined by law for the purpose of

32 subclassification and assessed uniformly as to subclass at the

33 following percentages of value:

- 34 (1) Mobile homes used for residential purposes.....11½%
- 35 (2) Mineral leasehold interests except oil leasehold interests the average
- 36 daily production from which is five barrels or less, and natural gas
- 37 leasehold interests the average daily production from which is 100
- 38 mcf or less, which shall be assessed at 25%.....30%
- 39 (3) Public utility tangible personal property including inventories
- 40 thereof, except railroad personal property including inventories
- 41 thereof, which shall be assessed at the average rate all other
- 42 commercial and industrial property is assessed.....33%
- 43 (4) All categories of motor vehicles not defined and specifically valued

- 1 and taxed pursuant to law enacted prior to January 1, 1985.....30%
- 2 (5) Commercial and industrial machinery and equipment which, if its
- 3 economic life is seven years or more, shall be valued at its retail cost
- 4 when new less seven-year straight-line depreciation, or which, if its
- 5 economic life is less than seven years, shall be valued at its retail
- 6 cost when new less straight-line depreciation over its economic life,
- 7 except that, the value so obtained for such property, notwithstanding
- 8 its economic life and as long as such property is being used, shall
- 9 not be less than 20% of the retail cost when new of such
- 10 property.....25%
- 11 (6) All other tangible personal property not otherwise specifically
- 12 classified.....30%

13 (b) All property used exclusively for state, county, municipal,
 14 literary, educational, scientific, religious, benevolent and charitable
 15 purposes, farm machinery and equipment, merchants' and
 16 manufacturers' inventories, other than public utility inventories
 17 included in subclass (3) of class 2, livestock, and all household
 18 goods and personal effects not used for the production of income,
 19 shall be exempted from property taxation."

20 Sec. 2. The following statement shall be printed on the ballot with
 21 the amendment as a whole:

22 "*Explanatory statement.* This amendment would decrease the
 23 assessed valuation in determining property taxes for real
 24 property used for residential purposes and real property
 25 necessary to accommodate a residential community of
 26 mobile or manufactured homes.

27 "A vote for this proposition would decrease by ½% each year
 28 for five years the assessed valuation in determining property
 29 taxes for real property used for residential purposes and real
 30 property necessary to accommodate a residential community
 31 of mobile or manufactured homes resulting in a change from
 32 11½% to 9% in assessed valuations.

33 "A vote against this proposition would continue the assessed
 34 valuation of real property used for residential purposes and
 35 real property necessary to accommodate a residential
 36 community of mobile or manufactured homes at 11½%."

37 Sec. 3. This resolution, if approved by two-thirds of the members
 38 elected (or appointed) and qualified to the House of Representatives and
 39 two-thirds of the members elected (or appointed) and qualified to the
 40 Senate, shall be entered on the journals, together with the yeas and nays.
 41 The secretary of state shall cause this resolution to be published as
 42 provided by law and shall cause the proposed amendment to be submitted
 43 to the electors of the state at the general election in November in the year

- 1 2024, unless a special election is called at a sooner date by concurrent
- 2 resolution of the legislature, in which case the proposed proposition shall
- 3 be submitted to the electors of the state at the special election.