

Senate Concurrent Resolution No. 1620

By Senators Umbarger, Salmans, Brownlee, Bunten, Emler, Jackson,
Jordan, O'Connor, Schmidt, Schodorf, Taddiken and Tyson

3-8

10 A PROPOSITION to amend section 1 of article 11 of the constitution
11 of the state of Kansas.

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13 *Be it resolved by the Legislature of the State of Kansas, two-thirds of the*
14 *members elected (or appointed) and qualified to the Senate and two-*
15 *thirds of the members elected (or appointed) and qualified to the House*
16 *of Representatives concurring therein:*

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

21 **§ 1. System of taxation; classification; exemption.** (a) The prop-
22 visions of this subsection shall govern the assessment and taxation of prop-
23 erty on and after January 1, 1993, and each year thereafter. Except as
24 otherwise hereinafter specifically provided, the legislature shall provide
25 for a uniform and equal basis of valuation and rate of taxation of all prop-
26 erty subject to taxation. *The legislature shall provide by enactment of law*
27 *for limitations on increases of the appraised valuation of real property*
28 *used for residential purposes.* The legislature may provide for the classi-
29 fication and the taxation uniformly as to class of recreational vehicles, as
30 defined by the legislature, or may exempt such class from property tax-
31 ation and impose taxes upon another basis in lieu thereof. The provisions
32 of this subsection shall not be applicable to the taxation of motor vehicles,
33 except as otherwise hereinafter specifically provided, mineral products,
34 money, mortgages, notes and other evidence of debt and grain. Property
35 shall be classified into the following classes for the purpose of assessment
36 and assessed at the percentage of value prescribed therefor:

37 Class 1 shall consist of real property. Real property shall be further
38 classified into seven subclasses. Such property shall be defined by law for
39 the purpose of subclassification and assessed uniformly as to subclass at
40 the following percentages of value:

- 41 (1) Real property used for residential purposes including multi-family residential
42 real property and real property necessary to accommodate a residential com-
43 munity of mobile or manufactured homes including the real property upon

1	which such homes are located	11½
2	(2) Land devoted to agricultural use which shall be valued upon the basis of its	
3	agricultural income or agricultural productivity pursuant to section 12 of ar-	
4	article 11 of the constitution	30%
5	(3) Vacant lots	12%
6	(4) Real property which is owned and operated by a not-for-profit organization	
7	not subject to federal income taxation pursuant to section 501 of the federal	
8	internal revenue code, and which is included in this subclass by law	12%
9	(5) Public utility real property, except railroad real property which shall be as-	
10	essed at the average rate that all other commercial and industrial property	
11	is assessed	33%
12	(6) Real property used for commercial and industrial purposes and buildings and	
13	other improvements located upon land devoted to agricultural use	25%
14	(7) All other urban and rural real property not otherwise specifically subclassified	30%
15	Class 2 shall consist of tangible personal property. Such tangible per-	
16	sonal property shall be further classified into six subclasses, shall be de-	
17	fined by law for the purpose of subclassification and assessed uniformly	
18	as to subclass at the following percentages of value:	
19	(1) Mobile homes used for residential purposes	11½
20	(2) Mineral leasehold interests except oil leasehold interests the average daily	
21	production from which is five barrels or less, and natural gas leasehold inter-	
22	ests the average daily production from which is 100 mcf or less, which shall	
23	be assessed at 25%	30%
24	(3) Public utility tangible personal property including inventories thereof, except	
25	railroad personal property including inventories thereof, which shall be as-	
26	essed at the average rate all other commercial and industrial property is	
27	assessed	33%
28	(4) All categories of motor vehicles not defined and specifically valued and taxed	
29	pursuant to law enacted prior to January 1, 1985	30%
30	(5) Commercial and industrial machinery and equipment which, if its economic	
31	life is seven years or more, shall be valued at its retail cost when new less	
32	seven-year straight-line depreciation, or which, if its economic life is less than	
33	seven years, shall be valued at its retail cost when new less straight-line de-	
34	preciation over its economic life, except that, the value so obtained for such	
35	property, notwithstanding its economic life and as long as such property is	
36	being used, shall not be less than 20% of the retail cost when new of such	
37	property	25%
38	(6) All other tangible personal property not otherwise specifically classified	30%
39	(b) All property used exclusively for state, county, municipal, literary,	
40	educational, scientific, religious, benevolent and charitable purposes,	
41	farm machinery and equipment, merchants' and manufacturers' inven-	
42	tories, other than public utility inventories included in subclass (3) of class	
43	2, livestock, and all household goods and personal effects not used for	

1 the production of income, shall be exempted from property taxation.“
2 Sec. 2. The following statement shall be printed on the ballot with
3 the amendment as a whole:
4 “*Explanatory statement.* This amendment would require the legis-
5 lature to provide limitations upon the increase of the appraised valu-
6 ation of real property used for residential purposes.
7 “A vote for this proposition would require the legislature to provide
8 limitations on appraised valuation increases for real property used for
9 residential purposes.
10 “A vote against this proposition would maintain the current system
11 of property taxation.”
12 Sec. 3. This resolution, if approved by two-thirds of the members
13 elected (or appointed) and qualified to the Senate, and two-thirds of the
14 members elected (or appointed) and qualified to the House of Repre-
15 sentatives shall be entered on the journals, together with the yeas and
16 nays. The secretary of state shall cause this resolution to be published as
17 provided by law and shall cause the proposed amendment to be submitted
18 to the electors of the state at the general election to be held on November
19 2, 2004.