

## Senate Concurrent Resolution No. 1613

By Senator Holland

12-14

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

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

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

16 "**§ 1. System of taxation; classification; exemption.** (a) The  
17 provisions of this subsection shall govern the assessment and  
18 taxation of property on and after January 1, ~~2013~~ 2025, and each  
19 year thereafter. Except as otherwise hereinafter specifically  
20 provided, the legislature shall provide for a uniform and equal  
21 basis of valuation and rate of taxation of all property subject to  
22 taxation. The legislature may provide for the classification and the  
23 taxation uniformly as to class of recreational vehicles and  
24 watercraft, as defined by the legislature, or may exempt such class  
25 from property taxation and impose taxes upon another basis in lieu  
26 thereof. The provisions of this subsection shall not be applicable to  
27 the taxation of motor vehicles, except as otherwise hereinafter  
28 specifically provided, mineral products, money, mortgages, notes  
29 and other evidence of debt and grain. Property shall be classified  
30 into the following classes for the purpose of assessment and  
31 assessed at the percentage of value prescribed therefor:

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

36 (1) Real property used for residential purposes including

1 multi-family residential real property and real property necessary  
 2 to accommodate a residential community of mobile or  
 3 manufactured homes including the real property upon which such  
 4 homes are located..... 11½%:  
 5 *Commencing January 1, 2025*..... 10½%  
 6 *Commencing January 1, 2026, and each year thereafter*..... 9½%

7 (2) Land devoted to agricultural use which shall be valued  
 8 upon the basis of its agricultural income or agricultural  
 9 productivity pursuant to section 12 of article 11 of the  
 10 constitution..... 30%

11 (3) Vacant lots..... 12%

12 (4) Real property which is owned and operated by a not-for-  
 13 profit organization not subject to federal income taxation pursuant  
 14 to section 501 of the federal internal revenue code, and which is  
 15 included in this subclass by law..... 12%

16 (5) Public utility real property, except railroad real property  
 17 which shall be assessed at the average rate that all other  
 18 commercial and industrial property is assessed..... 33%

19 (6) Real property used for commercial and industrial purposes  
 20 and buildings and other improvements located upon land devoted  
 21 to agricultural use..... 25%

22 (7) All other urban and rural real property not otherwise  
 23 specifically subclassified..... 30%

24 Class 2 shall consist of tangible personal property. Such  
 25 tangible personal property shall be further classified into six  
 26 subclasses, shall be defined by law for the purpose of  
 27 subclassification and assessed uniformly as to subclass at the  
 28 following percentages of value:

29 (1) Mobile homes used for residential purposes..... 11½%

30 (2) Mineral leasehold interests except oil leasehold interests  
 31 the average daily production from which is five barrels or less, and  
 32 natural gas leasehold interests the average daily production from  
 33 which is 100 mcf or less, which shall be assessed at 25%..... 30%

34 (3) Public utility tangible personal property including  
 35 inventories thereof, except railroad personal property including  
 36 inventories thereof, which shall be assessed at the average rate all  
 37 other commercial and industrial property is assessed..... 33%

38 (4) All categories of motor vehicles not defined and  
 39 specifically valued and taxed pursuant to law enacted prior to  
 40 January 1, 1985..... 30%

41 (5) Commercial and industrial machinery and equipment  
 42 which, if its economic life is seven years or more, shall be valued  
 43 at its retail cost when new less seven-year straight-line

1 depreciation, or which, if its economic life is less than seven years,  
 2 shall be valued at its retail cost when new less straight-line  
 3 depreciation over its economic life, except that, the value so  
 4 obtained for such property, notwithstanding its economic life and  
 5 as long as such property is being used, shall not be less than 20%  
 6 of the retail cost when new of such  
 7 property.....25%

8 (6) All other tangible personal property not otherwise  
 9 specifically classified.....30%

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

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

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

24 "A vote for this proposition would decrease the assessed  
 25 valuation in determining property taxes for real property  
 26 used for residential purposes and real property necessary to  
 27 accommodate a residential community of mobile or  
 28 manufactured homes from 11½% to 10½% for 2025 and  
 29 9½% for 2026 and each year thereafter.

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

34 Sec. 3. This resolution, if approved by two-thirds of the members  
 35 elected (or appointed) and qualified to the Senate and two-thirds of the  
 36 members elected (or appointed) and qualified to the House of  
 37 Representatives, shall be entered on the journals, together with the yeas  
 38 and nays. The secretary of state shall cause this resolution to be published  
 39 as provided by law and shall cause the proposed amendment to be  
 40 submitted to the electors of the state at the general election in November  
 41 in the year 2024, unless a special election is called at a sooner date by  
 42 concurrent resolution of the legislature, in which case the proposed  
 43 amendment shall be submitted to the electors of the state at the special

1 election.