Property Tax Reform

Public Explainer, Comprehensive Idea List & Feedback Workbook

Working draft for a Sedgwick County public town hall

PURPOSE: Explain the ideas in plain language, identify tradeoffs, and gather public feedback. Inclusion in this workbook does not mean endorsement.

How to use this workbook: Read the basics first, then review the ideas by topic. Each proposal is listed individually so no proposal is lost in the discussion. Some ideas overlap; some point in different directions and cannot all be adopted together.

Questions to Consider:

- What would make the property-tax system feel more understandable, fair, and predictable?
- Which reforms would help taxpayers without shifting costs unfairly to other residents or reducing needed public services?
- Which ideas should be pursued first by the Kansas Legislature, county officials, or other taxing jurisdictions?
- What additional ideas should be added to this working draft?

Part 1 — Start with the basics

How a property-tax bill is calculated

A property-tax bill generally reflects three separate decisions or facts: the market value assigned to property; the portion of that value that is taxable under state law; and the tax rates adopted by multiple taxing jurisdictions. A higher appraisal does not, by itself, mean that a local government has chosen to increase its budget.

Term	Plain-language meaning
Appraised value	An estimate of what a property would sell for in the open market.
Assessed value	The taxable portion of appraised value. For most Kansas residential property, the assessment rate is generally 11.5%.
Mill levy	A tax rate. One mill equals $1 of tax per $1,000 of assessed value.
Taxing jurisdiction	A public entity that may levy property tax, such as a county, city, school district, fire district, library, or other district.
Revenue Neutral Rate (RNR)	A calculated rate intended to raise the same amount of property-tax revenue from the existing tax base, subject to state-law definitions and procedures.
New growth	New construction, new taxable property, or property returning to the tax rolls. It is different from value growth in property that already existed.
Circuit breaker	Targeted tax relief tied to a household's income and, in some designs, the value of the home.
Assessment cap	A limit on how much a property's taxable value may grow, even if its market value rises more.

Who does what?

Kansas separates property valuation from budgeting and tax-rate decisions. The County Appraiser is responsible for estimating fair market value under state statutes, regulations, and appraisal standards. The Board of County Commissioners does not direct individual property valuations. The Commission's role is to adopt a budget and set the County mill levy in a public process. This separation is deliberate: it protects independent valuation while keeping elected officials accountable for spending and tax-rate decisions.

A helpful way to separate the issues: Market forces affect what property may sell for. State law determines the assessment framework. Governing bodies decide their budgets and mill levies. A complete reform discussion should address all three without treating them as the same decision.

A note about this document

This workbook combines the earlier Sedgwick County property-tax reform ideas with 15 concepts described by the Kansas County Commissioners Association (KCCA) as possible 2027 property-tax bills. The original ideas and the KCCA concepts are each retained in the crosswalk at the end. The proposals below are reorganized for a logical public discussion, not ranked by priority.

Priority marker: A ★ identifies seven ideas that Commissioner Jim Howell has identified as possible 2027 legislative priorities. The marker signals an interest in early legislative evaluation; it is not a determination of legal feasibility, fiscal effect, or an adopted County position.

Forward

Why are residents are frustrated—and how these County-level ideas respond.
At the County level, public frustration with property taxes generally reflects three connected concerns.

First, many residents believe the appraisal process can feel subjective or unfair: they may feel their home has been overvalued, that they are paying more County property tax than they should, and that correcting an error is difficult.

Second, many taxpayers do not clearly understand what their Sedgwick County property-tax dollars support or how those dollars are used for County responsibilities, such as public safety, emergency management, roads and bridges, elections, the courts and jail, health services, parks, and general County operations.

Third, residents may be concerned that government is not managing their tax dollars efficiently or is spending money outside its core responsibilities.

The County-level ideas in this workbook are intended to respond directly to those concerns by improving appraisal accuracy and appeal rights, making County taxes easier to understand, connecting the County portion of a tax bill to the services it funds, promoting disciplined budgeting, and strengthening accountability for results.

Sedgwick County has authority over its own budget and mill levy, but it does not control the budgets, tax rates, or spending decisions of school districts, cities, townships, fire districts, or other taxing jurisdictions.

Popular Discussions:

We should eliminate property tax (SB488 for example).

Several states are considering major property-tax reductions or replacement systems. Those proposals deserve careful examination because eliminating a visible property tax does not eliminate the cost of public services; it transfers the cost to another tax base, such as income, sales, or consumption. Any Kansas proposal should be evaluated for its effect on taxpayers, businesses, local control, revenue stability, and the continued ability of counties to fund essential services.

Affordability and housing security.

Some residents are less concerned with the technical structure of the property-tax system than with a basic practical question: "Can I afford to remain in my home?" This concern is especially strong among residents on fixed or limited incomes whose property value and tax obligation may increase even though their income has not. A homeowner may feel that an appraisal increase represents value on paper—not money received from selling the property—yet it can still contribute to a higher tax bill. Residents may also worry that, even after paying off a mortgage, continuing property-tax obligations mean they never have complete financial security in their home. These concerns do not eliminate the need to fund public services, but they reinforce the importance of accurate appraisals, understandable tax bills, meaningful appeal rights, predictable payment options, and carefully designed need-based relief for taxpayers facing genuine hardship.

Local context: How County and City mill levies have changed

The following chart provides local historical context before the reform ideas are considered. It compares the property-tax mill levies adopted by the City of Wichita and Sedgwick County.

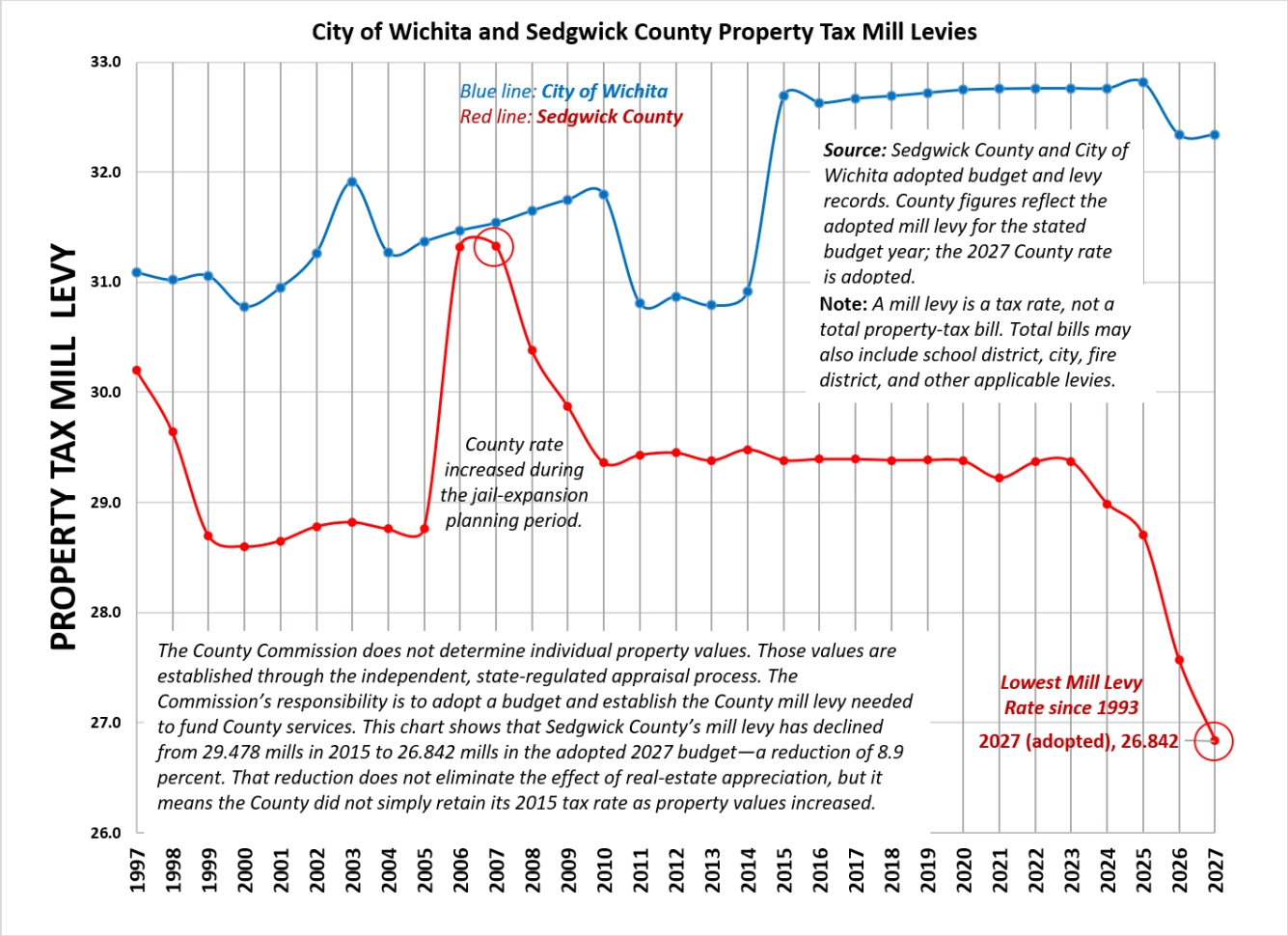
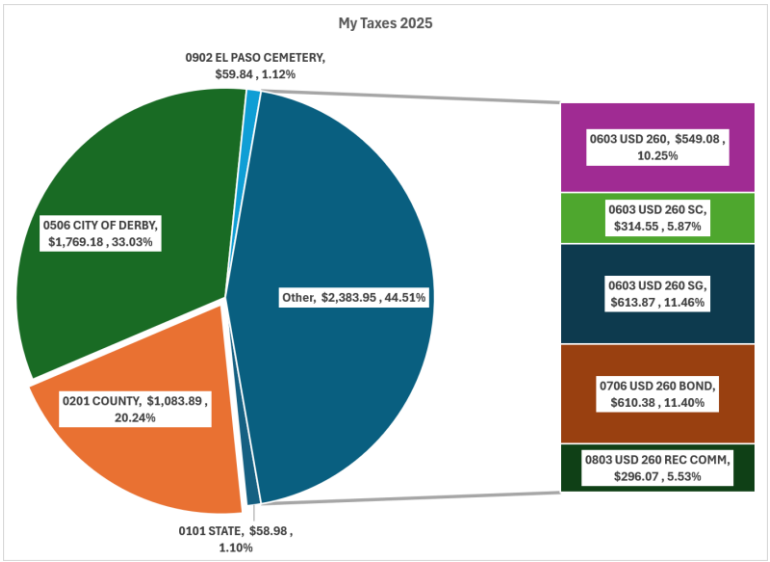


Figure 1. City of Wichita and Sedgwick County property-tax mill levies. The chart includes explanatory notes, the source statement, and the adopted 2027 County mill levy.



Tax Authority	Tax Rate
0101 STATE	1.500
0201 COUNTY	27.567
0506 CITY OF DERBY	44.996
0902 EL PASO CEMETERY	1.522
0603 USD 260	13.965
0603 USD 260 SC	8.000
0603 USD 260 SG	20.000
0706 USD 260 BOND	15.524
0803 USD 260 REC COMM	7.530
TOTAL MILL LEVY	140.604

Part 2 — Make appraisals accurate, understandable, and accountable

The purpose of appraisal reform is not to create an artificial value. It is to make market-value estimates as accurate, uniform, understandable, and reviewable as practicable.

1. Establish an appraisal-accuracy improvement program

Require county appraisal offices to identify recurring causes of inaccurate valuations, measure error ranges, publish corrective actions, and improve performance over time.

What it is intended to do: Improve market accuracy and uniform treatment of similar properties.

Questions and tradeoffs: Performance targets must recognize that mass appraisal estimates many properties at once and will not match every later sale exactly. The program should measure market-wide accuracy and fairness, not promise perfection for every parcel.

Related ideas in this workbook: Annual sales-ratio studies; public appraisal data; second-level review.

2. Use better and more timely market data

Enter and verify sales information promptly and use it in mass-appraisal models. Provide access to reliable real-estate market information, including MLS data where legally and practically available.

What it is intended to do: Reduce reliance on stale information and improve alignment with current market conditions.

Questions and tradeoffs: Sales must be verified because not every recorded transfer is an arm's-length market sale. Access, privacy, licensing, and system costs must be addressed.

Related ideas in this workbook: Verified comparable sales; market-based residential valuation model.

3. Expand use of verified comparable sales

Use verified market sales and comparable properties whenever practical. Limit replacement-cost methods to situations where credible comparable sales are unavailable.

What it is intended to do: Base residential values more directly on actual market evidence.

Questions and tradeoffs: Unique homes, rural property, new construction, and thin markets may have few reliable comparable sales.

Related ideas in this workbook: Timely market data; condition-based reviews.

4. Create a market-based residential valuation model

Evaluate a model that uses a verified sale price as a residential property's starting point, followed by a statistically valid local market adjustment in later years. Material changes to the property would still be considered.

What it is intended to do: Make the connection between a home's recent sale price and its later appraised value easier to understand.

Questions and tradeoffs: Any model must account for renovations, damage, additions, neighborhood changes, and homes that have not sold for many years. It must be tested for uniformity before statewide adoption.

Related ideas in this workbook: Comparable sales; rolling average of assessments.

5. Require a second-level review of major valuation increases

Automatically require review by a second qualified appraiser when an annual valuation increase exceeds a defined threshold, such as 5 percent, before notices are mailed.

What it is intended to do: Catch data errors and provide an explanation before a taxpayer has to appeal.

Questions and tradeoffs: A threshold may create significant workload during years of widespread appreciation. A review rule should focus staff attention on cases most likely to benefit.

Related ideas in this workbook: Condition-based review; public explanation of valuation changes.

6. Offer condition-based appraisal review

Allow an owner to request a more detailed review of actual property condition, deferred maintenance, functional obsolescence, and other facts not visible in mass-appraisal data.

What it is intended to do: Give taxpayers a practical opportunity to present property-specific information.

Questions and tradeoffs: Requires trained staff, clear evidence standards, and consistent treatment across taxpayers.

Related ideas in this workbook: Informal appeals; refund or credit for confirmed overpayments.

7. Use limited smoothing for unusually large corrections

Consider a narrow, temporary phase-in for exceptional valuation corrections rather than a permanent cap on all property-value growth.

What it is intended to do: Reduce sudden shocks while preserving market-value information and avoiding permanent inequities.

Questions and tradeoffs: Smoothing delays revenue and can shift costs to other taxpayers. It needs a clear threshold, duration, and expiration.

Related ideas in this workbook: Rolling average; assessment-cap proposal.

8. Publish an annual appraisal-accuracy scorecard

Publish standardized sales-ratio studies and appraisal-performance information, including accuracy, uniformity, appeal outcomes, processing times, and corrective actions.

What it is intended to do: Give residents and policymakers a transparent way to compare performance and identify improvement needs.

Questions and tradeoffs: Data must be explained carefully so the public understands why an individual appraisal can differ from a later sale price.

Related ideas in this workbook: Public appraisal and appeal data; state administration discussion.

Part 3 — Improve taxpayer service, appeals, and payment options

9. Create an independent taxpayer advocate

Establish a taxpayer advocate to explain valuations, exemptions, tax bills, appeal deadlines, and appeal procedures. The advocate would help residents navigate the system rather than defend the appraisal office.

What it is intended to do: Make the process more accessible, especially for people unfamiliar with property-tax rules.

Questions and tradeoffs: Independence, funding, authority, and relationship to existing county and state offices would need to be defined.

Related ideas in this workbook: Public data; in-person informal appeals; targeted relief.

10. Make in-person informal appeals readily available

Offer face-to-face informal appeal meetings as a standard option, with virtual meetings available upon request. Record meetings, including audio, to preserve an accurate record.

What it is intended to do: Improve communication, create a fair process, and ensure a taxpayer can explain evidence directly.

Questions and tradeoffs: Additional staffing and recording practices may increase administrative costs. Taxpayer privacy and record-retention rules should be addressed.

Related ideas in this workbook: Condition-based review; hearing-officer panel.

11. Establish a local hearing-officer panel for appraisal disputes

After an informal appeal, provide an additional local opportunity to present evidence before neutral decision-makers, while preserving appeals to the Board of Tax Appeals when appropriate.

What it is intended to do: Provide a timely and understandable review option closer to home.

Questions and tradeoffs: Panel qualifications, neutrality, procedures, and authority must be clearly defined to avoid duplicating existing appeal processes.

Related ideas in this workbook: BOTA decision timeline; taxpayer advocate.

12. Set a timely decision standard for Board of Tax Appeals cases

Require property-tax appeals to be resolved within a defined period, such as 12 months, with an appropriate remedy when delay is not caused by the taxpayer.

What it is intended to do: Prevent long periods of uncertainty and improve confidence in the appeal system.

Questions and tradeoffs: A deadline must be matched with enough hearing capacity and staff. Remedies for delay should not reward tactical delay by either side.

Related ideas in this workbook: Hearing-officer panel; confirmed-overpayment corrections.

13. Refund or credit taxpayers when overpayment is confirmed

When an appraisal review or appeal establishes that property was overvalued and overtaxed, provide an appropriate refund or future-tax credit. Any review fee should be waived or refunded when the taxpayer prevails.

What it is intended to do: Make sure a successful appeal produces meaningful correction.

Questions and tradeoffs: Rules are needed for timing, interest, administrative cost, and whether relief applies beyond the year under appeal.

Related ideas in this workbook: Condition-based review; BOTA timeline.

14. Make property-tax payments easier to manage

Permit and standardize optional quarterly or monthly payment plans, rather than requiring one or two large payments each year.

What it is intended to do: Help households manage cash flow without reducing the tax owed.

Questions and tradeoffs: Counties need clear rules for enrollment, escrow, late payments, administrative fees, and delinquency.

Related ideas in this workbook: KCCA payment-schedule concept; targeted relief.

15. Improve collection of delinquent property taxes

Review tax-sale practices and how partial delinquent payments are applied. One approach would apply a payment to the most recent delinquent year rather than allowing a taxpayer to remain perpetually two years behind.

What it is intended to do: Improve collection fairness and reduce long-term delinquency cycles.

Questions and tradeoffs: Tax sales are labor-intensive and can be controversial. Any change should protect due process while applying rules consistently to homeowners, landlords, and corporate owners.

Related ideas in this workbook: Payment plans; taxpayer due process.

Part 4 — Provide targeted relief without creating unfair shifts

16. Expand income-based circuit breakers, homestead refunds, deferrals, or similar relief

Provide targeted assistance to homeowners who face an unaffordable property-tax burden in relation to income. Assistance could take the form of a credit, rebate, deferral, or other mechanism.

What it is intended to do: Direct relief to people with demonstrated affordability hardship.

Questions and tradeoffs: Someone must fund the relief: the State, other taxpayers, or future repayment by the homeowner. Income limits, home-value limits, and treatment at sale or death must be transparent.

Related ideas in this workbook: Existing homestead programs; senior freeze; larger school exemption.

17. Improve outreach for existing homestead and refund programs

Improve public education, application assistance, and coordination with community organizations so eligible residents use programs already available.

What it is intended to do: Help eligible households without immediately creating a new program.

Questions and tradeoffs: Outreach alone does not solve eligibility rules, application burdens, or funding limits.

Related ideas in this workbook: Circuit breaker; taxpayer advocate.

18. Consider a property-tax freeze for certain seniors — with safeguards

Freeze or limit property-tax increases for homes owned by people over a specified age.

What it is intended to do: Offer predictability to older homeowners who may be on fixed incomes.

Questions and tradeoffs: Age alone does not measure ability to pay. A broad freeze can benefit high-value homes, shift taxes to other owners, and create a sharp increase when a home is sold. If considered, it should be paired with income and homestead-value limits, rules at transfer, and a clear funding source.

Related ideas in this workbook: Income-based circuit breaker; targeted relief principle.

19. Avoid broad carveouts that shift taxes without measuring need

Use financial need, rather than age, veteran status, or another category alone, when designing tax assistance. Limit relief to a principal residence and set clear eligibility standards.

What it is intended to do: Promote equal treatment and focus limited resources on households facing real hardship.

Questions and tradeoffs: Some residents may reasonably support categorical relief because of service, age, or disability. Policymakers must decide whether broad eligibility or need-based targeting is the fairer approach.

Related ideas in this workbook: Senior freeze; circuit breaker; homestead refund.

Part 5 — Restrain spending and improve budget accountability

A property-tax discussion should distinguish the cost of public services from market appreciation. Local governments purchase labor, fuel, asphalt, gravel, equipment, insurance, health care, technology, and emergency services; those costs may not move with a household Consumer Price Index.

20. Reinstate a workable property-tax or revenue-growth lid

Limit property-tax revenue growth using an appropriate measure of local-government cost growth, plus adjustments for new construction, newly taxable property, population growth, and other measurable service-demand factors.

What it is intended to do: Require fiscal discipline while allowing communities to recognize real growth and service needs.

Questions and tradeoffs: A rigid CPI-only cap may not match government costs. Definitions, exemptions, enforcement, and how the limit interacts with public safety and emergencies are central policy choices.

Related ideas in this workbook: Municipal Cost Index; RNR; voter approval or petition process.

21. Do not use a simple CPI-only cap on local operating revenue

Reject or substantially revise a rule that would limit county or city operating budgets to Consumer Price Index growth unless voters approve more.

What it is intended to do: Recognize that local-government costs differ from a household shopping basket.

Questions and tradeoffs: Residents may favor a simple cap because it is easy to understand. Alternatives should be equally transparent and should not become a loophole for uncontrolled growth.

Related ideas in this workbook: Revenue lid; Municipal Cost Index; budget dashboard.

22. Update the Revenue Neutral Rate definition

Allow a defined amount of inflation-based growth before RNR procedures apply, use a government-relevant cost index such as a Municipal Cost Index, and exclude new construction and property returning from abatements from the existing-base calculation.

What it is intended to do: Make RNR better reflect the difference between inflationary cost growth and growth caused by an expanding tax base.

Questions and tradeoffs: Any revision can reduce the number of RNR hearings and may reduce a direct public check on tax growth. The formula must remain understandable.

Related ideas in this workbook: Revenue lid; new growth; voter/petition process.

23. Use a practical voter-approval or petition process for extraordinary growth

Consider a mandatory election or a petition-driven process when a mill levy, revenue, or total budget exceeds a defined growth threshold.

What it is intended to do: Give voters a direct role when government proposes growth beyond a limit.

Questions and tradeoffs: Small thresholds such as 2.5% or 3% may trigger frequent elections. Election timing can conflict with statutory budget deadlines, and countywide elections cost money. A petition process may be more workable than automatic elections, but it must be accessible and credible.

Related ideas in this workbook: Budget calendar; tax lid; RNR.

24. Align any election requirement with the budget calendar

Build in enough time—potentially at least 10 weeks from a proposed action above a lid—to publish information, verify petitions if applicable, conduct an election, and adopt a compliant budget.

What it is intended to do: Avoid creating a legal requirement that cannot be completed between valuation certification and budget deadlines.

Questions and tradeoffs: Longer timelines may delay budget decisions and create uncertainty for employees, vendors, and services.

Related ideas in this workbook: Voter approval; state budget-law coordination.

25. Require public efficiency reviews and budget transparency

Use public budget-versus-inflation dashboards, periodic independent reviews of fraud, waste, abuse, duplication, mission creep, and efficiency opportunities, and regular reviews of programs that may no longer be necessary.

What it is intended to do: Give taxpayers clearer information about spending, services, and improvement opportunities.

Questions and tradeoffs: Audits and reviews have cost and can become perfunctory if not tied to action. Claims of waste should be specific and evidence-based rather than assumed.

Related ideas in this workbook: Core-services review; property-tax receipt.

Part 6 — Make the tax bill clear and improve statewide tax policy

★ 2027 priority — 26. Issue a plain-language taxpayer receipt

Include a concise, plain-language explanation with every property-tax installment. A December local-government statement could describe services such as law enforcement, fire protection, libraries, water, parks, streets, and local administration. A May education-related statement could explain support for instruction, transportation, counseling, athletics, operations, and administration.

What it is intended to do: Help taxpayers identify which entity and decision affected their bill.

Questions and tradeoffs: Tax bills involve many jurisdictions and can become hard to read. The design must be simple enough to be useful.

Related ideas in this workbook: Itemized levies; separate payment presentation; public dashboards.

★ 2027 priority — 27. Clearly itemize voter-approved and non-discretionary levies

Show voter-approved debt, special districts, and statutory or state-required levies as distinct line items rather than blending them into an overall total. Examples may include a Wichita State University levy or other non-discretionary obligations.

What it is intended to do: Help residents see which charges are within the annual discretion of a particular governing body and which are not.

Questions and tradeoffs: Bill design must remain accurate across counties and taxing districts with different authorized levies.

Related ideas in this workbook: Taxpayer receipt; separation of local and education taxes.

★ 2027 priority — 28. Consider separating local-government and school-related tax payments or presentations

Explore separate December and May payment statements or, at minimum, separate local-government and education presentations. A December statement could cover cities, counties, townships, cemetery districts, water districts, and similar local entities. A May statement could identify Unified School District-related taxes as a Kansas Education Tax presentation.

What it is intended to do: Make responsibility and purpose clearer without changing who collects the tax.

Questions and tradeoffs: Multiple due dates can complicate escrow accounts, mortgage servicing, and collection. A separate presentation on one bill may be simpler than separate payments.

Related ideas in this workbook: Taxpayer receipt; statewide 20-mill levy.

29. Limit growth in revenue from the statewide 20-mill school levy

Consider adjusting the statewide school mill rate when assessed valuation grows faster than an inflation benchmark, so revenue growth is constrained. School appropriations would be made transparently through the State budget process.

What it is intended to do: Apply spending discipline to the State as well as local government.

Questions and tradeoffs: Any reduction in school-levy revenue requires a clear decision about replacement revenue, school funding levels, and constitutional education-finance obligations.

Related ideas in this workbook: Larger school exemption; sales-tax exemptions.

30. Increase the statewide residential exemption against the 20-mill school levy

Consider increasing the portion of residential value exempt from the statewide 20-mill school levy—for example, from $75,000 to a higher amount.

What it is intended to do: Provide broad, visible property-tax relief to homeowners.

Questions and tradeoffs: The State would need a sustainable plan to replace revenue needed for schools or accept reduced available funding.

Related ideas in this workbook: 20-mill levy; sales-tax exemption review.

31. Review sales-tax exemptions as a possible source for property-tax relief

Evaluate whether eliminating selected sales-tax exemptions could raise enough state revenue to reduce or eliminate some statewide property tax, including the 20-mill school levy.

What it is intended to do: Broaden the sales-tax base and potentially lower property taxes without directly reducing local-government revenue.

Questions and tradeoffs: Removing exemptions can raise consumer costs and affect specific industries or households. Each exemption should be reviewed on its own merits rather than assumed unnecessary.

Related ideas in this workbook: School-levy relief; local revenue diversification.

32. Consider carefully limited local revenue diversification

Consider whether cities and counties should have authority to levy limited local taxes on gasoline, tobacco, liquor, or other defined bases, potentially to offset property taxes.

What it is intended to do: Reduce reliance on property tax by diversifying revenue sources.

Questions and tradeoffs: New local taxes may be regressive, uneven across communities, difficult to administer, or used to increase total revenue rather than reduce property tax. Past state-local revenue-sharing history should be considered.

Related ideas in this workbook: Sales-tax exemption review; taxpayer receipt.

Part 7 — Structural alternatives that require careful evaluation

★ 2027 priority — 33. Cap annual assessed-value growth

Consider approaches that limit or phase in unusually large one-year appraisal increases. One possible approach would limit an annual increase to 10 percent and phase a documented undervaluation correction over multiple years. A separate, broader option is a constitutional or statutory cap—such as 3 percent—on annual growth in taxable assessed value, with defined exceptions for new construction, improvements, classification changes, corrections, or transfer of title.

What it is intended to do: Give individual property owners more predictability in years of rapid market appreciation.

Questions and tradeoffs: Caps can cause similar homes to pay different effective taxes based on when they were purchased, shift tax burden to uncapped property, and disconnect taxable value from the market. The original ideas note that a 3% cap proposal such as SCR 1616 should be examined carefully for distributional effects rather than assumed to lower taxes for everyone.

Related ideas in this workbook: Limited smoothing; rolling average; assessment-rate change.

34. Change the residential assessment rate

Reduce the statewide residential assessment rate—for example, from 11.5% to 9% of appraised value.

What it is intended to do: Produce an immediate reduction in taxable value for residential property.

Questions and tradeoffs: Assessment rates are embedded in the Kansas Constitution, so a change would require constitutional amendment. The revenue loss would either reduce services, require replacement revenue, or shift taxes to other property classes.

Related ideas in this workbook: Assessment cap; targeted relief; school exemption.

★ 2027 priority — 35. Use a rolling average of appraisals

Base taxable value on a three-year rolling average of appraised values, similar to the approach used for agricultural property.

What it is intended to do: Smooth sharp upward or downward changes in individual years.

Questions and tradeoffs: It does not eliminate value changes; it delays and averages them. It would take time to establish a base period, and it may be less responsive to current market conditions.

Related ideas in this workbook: Limited smoothing; market-based model.

★ 2027 priority — 36. Consider state administration of county appraisal offices

Move appraisal-office administration to the State of Kansas, potentially through regional or county-based offices operated by the Property Valuation Division, while retaining local staffing and offices where practical.

What it is intended to do: Seek more consistent statewide practices, reduce perceptions that local taxing bodies influence valuations, and potentially shift appraisal-office costs from local property-tax budgets to the State.

Questions and tradeoffs: Centralization could reduce local responsiveness and does not automatically reduce total taxpayer cost. The State would need a sustainable funding model. The ethical separation between appraisers and county commissioners should be preserved whether offices are county-run or state-run.

Related ideas in this workbook: Appraisal scorecards; leadership qualifications; public data.

37. Modernize appraisal-office leadership qualifications

Give counties appropriate flexibility to select appraisal-office leadership with strong management, communication, public-service, and technical-appraisal capacity.

What it is intended to do: Ensure a large public-facing office is professionally managed and responsive to taxpayers.

Questions and tradeoffs: Technical independence and professional appraisal standards must not be weakened by political influence.

Related ideas in this workbook: State administration; taxpayer service.

★ 2027 priority — 38. Evaluate personal-property-tax relief for privately owned vehicles

The Legislature could evaluate eliminating personal property tax on all vehicles, eliminating it for non-commercial vehicles only, or exempting one non-commercial vehicle per licensed driver.

What it is intended to do: Provide direct, understandable tax relief to Kansas residents and simplify a tax that many taxpayers find burdensome or difficult to understand.

Questions and tradeoffs: Legislative fiscal analysis should independently verify the foregone revenue, identify affected state and local entities, and evaluate distributional effects. If replacement revenue is needed, options could include a sales-tax adjustment or another revenue source. A preliminary estimate suggesting a 0.46 percentage-point sales-tax increase is not treated as verified in this workbook.

Related modernization opportunities: Consider multi-year vehicle registration; evaluate whether qualified private-sector providers could handle routine registration functions; and retain government responsibility for title work and functions requiring official state authority. Any change would require safeguards for data security, consumer access, oversight, and continuity of service.

Original policy observations and guardrails

Uniform treatment and targeted relief: Avoid broad property-tax carveouts or progressive credits based solely on age, veteran status, disability, or another category. When relief is adopted, prioritize demonstrated financial need, limit it to a modest-value principal residence, and establish a clear fiscal cap.

Assessment-cap analysis: Assessment caps may appear simple but should be tested for legal, constitutional, and distributional effects. The original ideas caution that a 3 percent cap such as SCR 1616 could create varying effective assessment treatment and shift tax responsibility among property owners. Before advancing a cap, lawmakers should model who benefits, who may pay more, and the effect on mill levies.

Services, evidence, and local control: Property-tax reform should address the services taxes provide. Claims of fraud, waste, abuse, duplication, or mission creep should be specific and substantiated. Revenue restrictions should not unintentionally impair services residents choose to sustain, and local residents should retain meaningful authority over the size and scope of government.

Election feasibility: If a tax-lid proposal requires voter approval to exceed a limit, provide sufficient time for public notice, an election, and budget adoption—potentially at least 10 weeks. Election costs and the timing of aggregate assessed-valuation certification must be considered so a statutory process is workable in the real budget calendar.

Appendix — Complete idea crosswalk

This crosswalk is included so the public can confirm that the earlier local reform ideas and every KCCA item have been carried into this working draft. A proposal may be discussed under a different title where similar ideas were combined for clarity.

Earlier local reform ideas

Earlier idea	Where covered
Appraisal accuracy program	1
Timely market data	2
Verified comparable sales	3
MLS and other market-data access	2
Second-level review of major increases	5
Condition-based appraisal review	6
Refund/credit after confirmed error	13
Market-based residential valuation	4
Limited smoothing for large corrections	7
Annual appraisal-accuracy scorecard	8
Independent taxpayer advocate	9
In-person informal appeals	10
Hearing Officer Panel	11
12-month BOTA standard	12
Targeted fixed-income relief	16
Modernized leadership qualifications	37
★ State administration of appraisal offices	36
Public appraisal and appeal data	8, 36
Property-tax lid tied to growth	20
Budget dashboard, audits, and efficiency reviews	25
★ Plain-language taxpayer receipt	26
★ Separate local and education tax presentation	28
★ Itemize nondiscretionary/voter-approved levies	27
Constrain statewide 20-mill growth	29
Avoid broad categorical carveouts; target need	19
Caution regarding assessment caps	33
Link tax cuts to services and workable election timing	23–25
★ Limit or phase in very large annual appraisal	33

Earlier idea	Where covered
increases	
★ Three-year rolling average of appraisals	35
★ Privately owned vehicle personal-property-tax relief	38

KCCA concepts described as possible 2027 property-tax bills

KCCA concept	Where covered
1. Voter approval	23–24
2. Cap operating revenue	20–21
3. Revenue Neutral Rate definition	22
4. Property-tax freeze	18
5. Income circuit breaker	16
6. Expand Homestead Refund	16–17
7. Cap valuation growth	33
8. Bigger baseline exemption	30
9. Change residential assessment rate	34
★ 10. Rolling average of assessments	35
11. Change payment schedule	14
12. Diversify local tax authority	32
13. Improve collection of tax delinquencies	15
14. Eliminate sales-tax exemptions	31
15. Reassign Appraiser's Office to the State	36

Next step: This is a living document. Additional public comments and reform ideas can be added before any policy position or legislative proposal is finalized.

Part 8 — Public feedback worksheet

Please use this section to identify priorities, concerns, and additional ideas. You may support an idea, oppose it, support it only with changes, or identify a different approach.

1. Which three reforms would most improve fairness, clarity, or affordability?

_____

_____

_____

2. Which reforms concern you most, and why?

_____

_____

_____

3. Should taxpayer relief be broad for all homeowners, or targeted based on income and financial need? What limits should apply?

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4. If a proposal reduces property-tax revenue, how should the reduction be funded: lower spending, state replacement revenue, another tax source, or another approach?

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5. What would make the appraisal and appeal process easier to understand or more trustworthy?

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6. What additional reform idea should be added to this workbook?

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