HCR 5025 Proponent Testimony – written only
Valuing residential on the average of the ten previous years
House Taxation Committee
Ganon Evans
March 19, 2024

KANSAS
POLICY
INSTITUTE

Chairman Smith and Members of the Committee,

We are pleased to provide written testimony in support of HCR 5025, which says the vaulation of residential property will be determined based on the average fair market value of the parcel of the 10 calendar years immediately preceding the year of valuation.

Many homeowners have experienced double-digit property tax increases because local officials took advantage of valuation spikes. Some local officials responsibly reduced their mill rates to be revenue-neutral and offset some of the valuation increases, but many did not.

The table attached to our testimony estimates the valuation changes in each county for 2023 based on the average change for existing property between 2013 and 2022, with annual changes provided by the Kansas Department of Revenue, Property Valuation Division.

Statewide, the increase would only have been 4%, compared to the actual increase of 12%. The variations in some counties are eye-opening. The previous 10-year average in Wallace County was 3%, whereas last year's actual increase was 12.7%.   Other examples include:

- Wyandotte County 5.3% average versus 20% actual
- Summner County 2.7% average versus 15.9% actual
- Shawnee County 2.9% average versus 12.4% actual
- Sedgwick County 3.2% average versus 10.8% actual
- Johnson County 5.5% average versus 12.5% actual
- Linn County 4.6% average versus 17.7% actual
- Cowley County 3.1% average versus 14.5% actual
- Atchinson County 1.8% average versus 13.2% actual

We encourage the Committee to approve HCR 5025, and we appreciate your consideration.

County	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	10-Year Avg.	2023
							Change in Residential Values on Existing Properties					
Allen	0.5%	-0.6%	-0.4%	1.0%	1.0%	0.6%	1.4%	0.5%	2.3%	10.9%	1.7%	12.5%
Anderson	-0.5%	0.2%	-0.1%	0.9%	-0.8%	2.5%	2.4%	1.7%	0.0%	27.8%	3.4%	10.8%
Atchison	-0.2%	-0.3%	-0.2%	-0.1%	0.2%	0.0%	1.2%	1.6%	3.3%	12.1%	1.8%	13.2%
Barber	2.6%	2.8%	3.4%	1.2%	-0.2%	2.0%	2.1%	-0.6%	0.5%	2.1%	1.6%	4.7%
Barton	2.7%	4.3%	3.6%	2.3%	1.2%	1.2%	0.8%	-0.6%	1.8%	6.8%	2.4%	18.0%
Bourbon	-2.7%	-1.1%	-0.7%	2.6%	1.9%	1.0%	1.2%	1.9%	3.9%	5.5%	1.3%	4.9%
Brown	0.4%	0.2%	0.5%	1.9%	0.0%	1.4%	2.1%	3.6%	3.2%	14.2%	2.8%	13.0%
Butler	-0.7%	0.2%	0.9%	3.1%	2.5%	3.4%	2.0%	2.9%	2.9%	12.9%	3.0%	15.6%
Chase	0.8%	3.1%	2.4%	0.3%	3.1%	0.3%	1.7%	0.2%	2.2%	4.7%	1.9%	9.8%
Chautauqua	0.9%	1.2%	5.1%	-1.5%	-1.8%	-0.6%	1.6%	-3.0%	-0.1%	1.2%	0.3%	3.0%
Cherokee	-2.5%	-0.5%	2.9%	-1.2%	0.7%	0.7%	3.7%	2.4%	3.8%	10.9%	2.1%	20.7%
Cheyenne	1.3%	0.2%	2.5%	1.3%	3.3%	4.3%	5.1%	6.3%	7.6%	15.3%	4.7%	19.7%
Clark	2.4%	-0.4%	0.8%	1.5%	1.5%	0.4%	1.2%	2.0%	-1.5%	5.2%	1.3%	7.4%
Clay	0.2%	0.3%	0.1%	0.1%	0.2%	0.2%	0.4%	0.6%	0.3%	14.3%	1.7%	4.8%
Cloud	4.4%	1.0%	2.0%	1.6%	1.5%	1.2%	0.5%	1.6%	2.0%	13.2%	2.9%	9.6%
Coffey	-0.1%	1.2%	0.6%	0.7%	1.0%	0.5%	1.9%	1.2%	1.2%	5.5%	1.4%	5.0%
Comanche	5.9%	-2.2%	1.6%	1.4%	4.0%	1.5%	1.2%	0.3%	0.9%	4.6%	1.9%	4.5%
Cowley	1.8%	1.6%	3.2%	3.4%	1.9%	1.7%	2.8%	-0.6%	2.0%	13.8%	3.1%	14.5%
Crawford	-0.2%	-0.3%	0.2%	0.4%	-0.1%	0.3%	0.5%	2.6%	2.0%	8.8%	1.4%	5.4%
Decatur	1.3%	0.2%	0.0%	0.7%	0.7%	0.4%	-0.6%	0.0%	2.0%	5.8%	1.0%	15.6%
Dickinson	-2.3%	0.7%	-0.6%	0.1%	0.6%	1.1%	0.8%	0.3%	3.5%	5.6%	1.0%	11.0%
Doniphan	0.8%	-0.4%	-1.0%	-0.8%	-0.7%	-0.4%	0.9%	1.7%	2.6%	1.9%	0.5%	4.9%
Douglas	-1.6%	1.1%	1.4%	1.9%	5.0%	4.9%	4.2%	4.9%	4.7%	15.3%	4.2%	8.6%
Edwards	0.3%	0.8%	2.7%	-1.1%	0.8%	1.2%	1.4%	0.4%	0.4%	4.3%	1.1%	5.5%
Elk	0.9%	3.6%	3.7%	-0.8%	-0.6%	0.9%	0.9%	-1.7%	-1.8%	8.7%	1.4%	6.2%
Ellis	5.3%	4.0%	3.2%	2.9%	0.5%	-2.3%	-0.3%	0.3%	4.9%	11.7%	3.0%	10.1%
Ellsworth	6.6%	6.5%	3.5%	4.3%	1.6%	1.0%	1.0%	0.3%	2.5%	8.6%	3.6%	7.4%
Finney	1.6%	4.5%	3.4%	4.6%	2.8%	1.9%	4.8%	3.3%	3.9%	12.3%	4.3%	12.2%
Ford	2.9%	2.0%	1.9%	1.7%	2.1%	2.0%	2.2%	2.5%	2.0%	5.1%	2.4%	6.6%
Franklin	-1.9%	0.3%	1.5%	2.0%	1.2%	3.5%	8.0%	6.8%	8.5%	10.8%	4.1%	10.8%
Geary	-0.3%	1.1%	0.2%	-0.1%	-1.3%	-0.9%	0.7%	-0.1%	2.4%	13.0%	1.5%	10.1%
Gove	1.8%	0.9%	0.4%	1.8%	2.2%	13.6%	8.4%	9.8%	-0.1%	3.7%	4.3%	7.2%
Graham	1.4%	1.7%	1.3%	1.3%	1.1%	1.2%	0.9%	0.6%	0.2%	6.7%	1.6%	6.4%
Grant	2.2%	2.6%	2.3%	0.2%	1.2%	0.4%	0.7%	0.4%	0.9%	5.5%	1.6%	5.3%
Gray	4.8%	3.3%	4.1%	-0.3%	5.4%	1.7%	2.9%	3.7%	5.8%	10.0%	4.2%	8.4%
Greeley	2.0%	3.1%	1.1%	3.3%	1.9%	2.2%	2.9%	0.8%	4.3%	5.8%	2.8%	2.8%
Greenwood	1.1%	1.5%	0.2%	-1.4%	-1.0%	-1.4%	0.0%	0.4%	0.1%	4.6%	0.4%	7.2%
Hamilton	0.7%	2.2%	1.6%	3.0%	2.5%	3.4%	2.7%	-2.8%	5.1%	5.2%	2.4%	13.6%
Harper	6.1%	0.3%	3.0%	0.8%	1.8%	-1.8%	-3.4%	-2.1%	1.6%	9.0%	1.5%	11.1%
Harvey	1.2%	1.0%	1.7%	1.5%	0.5%	0.4%	3.0%	1.3%	2.4%	7.2%	2.0%	7.3%
Haskell	3.0%	2.1%	2.3%	2.2%	-0.1%	0.4%	1.8%	2.8%	3.0%	6.4%	2.4%	8.5%
Hodgeman	2.8%	2.0%	5.9%	2.0%	2.3%	0.0%	1.8%	1.4%	3.7%	5.2%	2.7%	6.6%
Jackson	-0.1%	-0.4%	-1.2%	-0.2%	2.4%	0.9%	3.5%	4.0%	2.6%	7.1%	1.9%	10.1%
Jefferson	-1.2%	0.4%	1.2%	2.1%	1.9%	4.3%	4.9%	3.2%	5.2%	14.7%	3.7%	15.6%
Jewell	1.0%	14.7%	21.7%	-2.4%	3.3%	1.5%	0.7%	3.9%	4.4%	9.7%	5.8%	11.1%
Johnson	0.5%	4.1%	5.2%	4.9%	6.3%	7.0%	6.1%	5.1%	4.7%	11.5%	5.5%	12.5%
Kearny	3.1%	3.0%	2.3%	2.9%	2.1%	2.6%	4.0%	4.1%	2.6%	6.3%	3.3%	11.7%
Kingman	3.4%	1.9%	0.3%	-0.3%	2.0%	-0.7%	2.9%	2.8%	2.6%	4.6%	1.9%	11.0%
Kiowa	-0.1%	1.0%	0.8%	-0.4%	0.1%	-0.1%	-0.6%	0.3%	-0.1%	1.0%	0.2%	2.6%
Labette	0.8%	0.4%	-0.1%	1.2%	0.0%	1.0%	1.7%	0.0%	0.3%	2.7%	0.8%	4.8%
Lane	1.3%	2.3%	1.4%	2.0%	3.0%	17.0%	2.1%	0.2%	1.6%	2.4%	3.3%	9.5%

County	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	10-Year Avg.	2023
Leavenworth	-1.1%	0.6%	2.2%	1.9%	3.1%	5.0%	7.5%	4.5%	8.0%	13.8%	4.6%	13.3%
Lincoln	0.2%	1.0%	-0.5%	2.8%	1.6%	-0.3%	0.3%	1.0%	2.6%	15.1%	2.4%	14.9%
Linn	-0.6%	0.5%	-2.0%	0.0%	2.4%	3.6%	2.7%	7.4%	9.6%	22.6%	4.6%	17.7%
Logan	3.9%	4.3%	3.9%	1.7%	1.6%	3.9%	5.7%	0.5%	0.6%	10.8%	3.7%	7.7%
Lyon	-1.5%	4.3%	3.1%	2.2%	5.3%	3.3%	4.6%	5.8%	4.1%	9.4%	4.1%	14.2%
Marion	0.1%	1.2%	-0.2%	0.5%	0.3%	0.6%	1.0%	0.3%	2.1%	6.4%	1.2%	9.1%
Marshall	0.7%	1.0%	0.5%	2.9%	5.9%	1.9%	2.5%	2.2%	2.0%	6.5%	2.6%	9.0%
McPherson	2.4%	4.8%	3.1%	2.6%	2.4%	2.0%	1.6%	3.1%	2.1%	3.1%	2.7%	5.7%
Meade	2.0%	2.4%	2.5%	3.2%	1.7%	3.5%	3.2%	2.2%	1.5%	5.4%	2.8%	6.8%
Miami	-1.5%	1.0%	1.7%	2.6%	4.2%	4.6%	8.0%	6.2%	9.5%	14.6%	5.1%	19.2%
Mitchell	2.3%	2.1%	6.5%	3.7%	0.7%	2.5%	0.5%	-1.5%	-0.6%	5.5%	2.2%	20.2%
Montgomery	-1.3%	-0.2%	-0.4%	-0.2%	-2.0%	-1.5%	0.3%	-0.8%	2.2%	11.0%	0.7%	12.7%
Morris	1.6%	-0.3%	-0.1%	-1.3%	2.5%	-1.6%	3.9%	-0.6%	2.3%	5.9%	1.2%	8.2%
Morton	0.9%	1.7%	1.2%	3.1%	-1.3%	-0.7%	-1.2%	0.3%	0.1%	0.6%	0.5%	5.1%
Nemaha	2.4%	1.8%	2.7%	5.7%	3.3%	6.1%	2.5%	3.9%	3.7%	10.3%	4.2%	16.6%
Neosho	0.7%	1.0%	0.6%	-0.2%	-0.7%	-0.1%	1.1%	0.1%	0.2%	4.1%	0.7%	9.1%
Ness	11.6%	18.1%	5.7%	2.5%	1.1%	1.1%	-0.1%	0.3%	0.5%	3.1%	4.4%	8.7%
Norton	2.3%	2.3%	2.2%	1.9%	2.8%	2.4%	2.6%	2.5%	3.4%	3.0%	2.5%	3.6%
Osage	-1.4%	1.0%	-0.6%	0.8%	5.0%	1.8%	2.5%	5.7%	3.2%	15.7%	3.4%	8.6%
Osborne	1.1%	11.2%	12.1%	5.8%	-7.1%	-1.2%	-0.3%	0.8%	5.5%	21.6%	5.0%	11.6%
Ottawa	0.6%	0.9%	0.3%	1.1%	1.3%	1.0%	2.0%	1.9%	1.8%	10.5%	2.2%	13.6%
Pawnee	7.0%	4.0%	2.8%	3.0%	-0.2%	-1.8%	-0.3%	-0.2%	-0.1%	7.3%	2.2%	18.3%
Phillips	2.0%	2.4%	2.1%	2.6%	2.1%	3.7%	3.8%	3.2%	1.8%	5.4%	2.9%	9.7%
Pottawatomie	0.2%	1.5%	2.7%	2.4%	2.5%	3.0%	1.4%	0.4%	1.5%	8.5%	2.4%	10.5%
Pratt	1.7%	1.7%	2.1%	0.5%	1.4%	0.3%	0.8%	0.1%	0.1%	5.7%	1.4%	5.7%
Rawlins	5.1%	7.1%	7.7%	0.6%	1.1%	1.2%	1.0%	0.6%	1.6%	4.0%	3.0%	15.1%
Reno	2.2%	2.4%	1.5%	1.6%	1.5%	1.6%	1.5%	2.5%	1.3%	8.9%	2.5%	9.7%
Republic	-1.0%	2.6%	1.8%	1.1%	0.7%	1.3%	1.9%	1.6%	1.9%	12.2%	2.4%	4.1%
Rice	0.7%	3.1%	1.2%	2.7%	2.0%	1.8%	1.5%	1.9%	3.8%	16.1%	3.5%	12.4%
Riley	0.6%	1.5%	2.3%	2.4%	1.7%	1.8%	-0.4%	0.2%	0.4%	6.5%	1.7%	11.8%
Rooks	3.5%	3.9%	6.1%	0.2%	5.0%	1.7%	1.4%	0.2%	3.2%	13.2%	3.9%	24.7%
Rush	3.2%	2.5%	4.7%	1.3%	0.1%	-0.5%	0.3%	0.1%	1.2%	4.4%	1.7%	9.0%
Russell	3.1%	3.1%	2.3%	1.8%	0.1%	0.3%	1.2%	-0.6%	3.0%	23.7%	3.8%	7.5%
Saline	-1.2%	0.9%	1.2%	2.2%	2.5%	1.7%	4.3%	0.7%	3.1%	11.0%	2.6%	7.1%
Scott	7.8%	5.5%	2.4%	2.5%	1.5%	2.3%	3.7%	1.6%	2.3%	20.1%	5.0%	14.6%
Sedgwick	-0.6%	1.0%	0.4%	2.3%	2.9%	3.8%	3.8%	5.4%	4.9%	7.8%	3.2%	10.8%
Seward	1.1%	0.9%	2.4%	2.2%	1.8%	-0.5%	-0.1%	0.7%	1.6%	2.4%	1.3%	4.6%
Shawnee	0.2%	0.2%	0.3%	0.7%	1.5%	2.2%	2.9%	3.3%	5.0%	13.1%	2.9%	12.4%
Sheridan	3.3%	21.4%	1.6%	0.4%	0.8%	9.5%	4.6%	-0.3%	1.4%	2.3%	4.5%	2.9%
Sherman	2.7%	7.4%	2.7%	6.0%	5.2%	2.0%	2.3%	2.7%	4.6%	9.5%	4.5%	15.1%
Smith	0.6%	3.5%	3.5%	0.8%	1.1%	2.6%	4.6%	4.3%	3.9%	14.5%	3.9%	11.6%
Stafford	9.4%	5.2%	2.8%	1.4%	2.9%	0.9%	0.4%	0.5%	2.6%	9.6%	3.6%	11.1%
Stanton	1.4%	4.4%	1.1%	-0.8%	-1.3%	-1.0%	0.5%	-0.3%	1.2%	5.8%	1.1%	9.4%
Stevens	2.7%	3.9%	3.3%	2.5%	-0.7%	-1.0%	0.9%	-0.2%	0.6%	3.1%	1.5%	5.9%
Sumner	-0.4%	3.3%	1.8%	1.4%	1.3%	0.4%	4.1%	3.9%	4.2%	7.0%	2.7%	15.9%
Thomas	3.5%	5.9%	7.4%	6.1%	1.0%	0.6%	1.1%	2.1%	2.8%	10.5%	4.1%	7.3%
Trego	3.7%	4.5%	3.1%	3.6%	5.0%	0.7%	6.1%	3.1%	3.3%	6.5%	4.0%	9.9%
Wabaunsee	-0.9%	0.5%	0.9%	0.3%	1.3%	1.9%	2.0%	1.4%	3.4%	6.8%	1.8%	12.4%
Wallace	1.8%	6.5%	3.4%	8.7%	3.5%	0.0%	0.5%	-0.8%	1.1%	4.8%	3.0%	12.7%
Washington	2.1%	1.5%	2.5%	2.7%	3.1%	-0.8%	4.2%	9.5%	1.8%	7.1%	3.4%	9.6%
Wichita	0.9%	3.5%	2.3%	2.6%	0.5%	5.3%	3.3%	0.6%	3.3%	11.0%	3.3%	3.3%
Wilson	0.2%	0.9%	0.6%	-0.7%	-0.4%	-0.7%	-0.5%	1.0%	0.6%	6.2%	0.7%	4.6%
Woodson	1.0%	1.0%	0.5%	0.5%	1.1%	2.2%	2.1%	1.6%	3.1%	7.9%	2.1%	8.0%
Wyandotte	-0.1%	-0.9%	1.9%	1.1%	5.6%	7.4%	5.9%	7.6%	7.6%	17.3%	5.3%	20.0%
State Avg	0.2%	2.1%	2.6%	2.9%	3.8%	4.4%	4.3%	4.2%	4.4%	10.9%	4.0%	12.0%

Source: Kansas Dept. of Revenue, Property Valuation Division. Excludes changes for new construction.