



Written opponent testimony on

HB 2528

AN ACT concerning property taxation; relating to residential property; restricting homestead taxes to not more than the established base year amount for individuals 65 years of age and older.

By

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February 1, 2024

Chair Smith and Members of the Committee,

Thank you for the opportunity to testify in opposition to HB 2528. Our testimony is based on our member-adopted legislative policies regarding tax policy and its impact on funding for public schools:

We oppose arbitrary limits on taxes and valuations because of the long-term impact on revenues for schools and other public services. We urge caution and due deliberation in the consideration of tax policy.

Property tax relief for seniors is an important policy goal. Based on our member-adopted policy, KASB is concerned that the bill's approach is overly broad and that it would, over time, have notable negative impacts on the ability of the state and of local communities to support their public schools.

KASB asks the committee to consider the long-term impacts of freezing valuations for only a certain portion of properties in our local communities and doing so without any regard at all to the ability of the property owner to pay. This bill does not have any income limits or qualifications for eligibility, only the requirement of the property owner's age. In effect, the proposal shifts a greater share of the property tax burden, and therefore the burden of paying for needed services such as public schools, roads, bridges, fire and medical services, law

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enforcement, and others, to taxpayers under the age of 65. It shifts this burden for every taxpayer over age 65, regardless of the taxpayer's ability to pay the property's full tax liability. And it shifts this burden at a time when affordable housing for all age groups, including for young families, has become a major policy concern in communities all over the state.

KASB respectfully requests that the committee not adopt this bill, and encourages the committee to look at other, more targeted proposals to meet the policy goal of addressing the property tax burdens on Kansas seniors—and on Kansans of all ages—while also preserving the resources needed to fully fund our public schools.

Thank you.

KASB is a non-profit service organization built on an abiding belief in Kansas public schools. We have put the needs of students and K-12 leaders first since 1917.