



THE ISSUE BY THE NUMBERS

From 2021- 2024, property valuations, excluding new construction, spiked:

Statewide:	32.0 percent
Sedgwick County:	27.6 percent
Johnson County:	32.7 percent
Shawnee County:	33.1 percent
Douglas County:	34.5 percent
Crawford County:	23.1 percent
Finney County:	33.4 percent
Washington County:	38.4 percent

Source: Kansas Department of Revenue

THE PLAN: Better, Affordable Living by Decreasing Property Taxes

1. Let voters decide new property tax increases
2. Prioritize seniors and working families
3. Rein in assessments from government bureaucrats
4. Loser pays in property tax appeals
5. Restore Accountability in State Valuation Reports
6. Immediate cut to the State 20-mill Property Tax
7. Don't treat well-run local governments the same as bloated bureaucracies
8. Tax refund for misassessment on sale
9. Restore fairness for farmers and small businesses



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1. Let Voters Decide New Property Tax Increases

(Voter Approval for Large Property Tax Levy Increases)

→ “If local leaders want a major tax increase, they have to ask the people first.”

2. Prioritize Seniors, Working Families - Refundable, Income-tested Tax Credit

(Refundable Income-Tested Property Tax Credit)

→ “One simple program, capped and income-based, so relief goes to seniors and families who need it most.”

3. Rein in Assessments from Government Bureaucrats

(Assessment-Growth Freeze for BOTA Winners)

→ “When you win at BOTA, your appraisal is capped for up to six years. No more whiplash assessments in the next year.”

4. Loser Pays in Property Tax Appeals

(Attorney-Fee Award for Prevailing Taxpayers)

→ “If you beat the municipality in court over your tax appraisal, they pay your lawyer, not you.”

5. Restore Accountability in State Valuation Reports

(Mandatory Disclosure of KDOR Ratio/Quality Audits)

→ “Put KDOR’s valuation accuracy reports into taxpayer hands so people know if their county appraiser is playing fair”

6. Immediate Cut to the State 20-mill Property Tax

(State “Buydown/Compression” to Lower School Mills)

→ “The state reduces part of the school tax tab, so homeowners see faster relief while schools stay whole.”

7. Don’t Treat Well-Run Local Governments the Same as Bloated Bureaucracies

(Time-Limited State Buydown Tied to District Efficiency Plans)

→ “Districts that modernize their budgets earn a state-funded tax cut for their homeowners.”

8. Tax Refund for Misassessment on Sale

(Sell-at-a-Loss Relief)

→ “If you sell your home for less than the county says it’s worth, you get part of your property taxes back.”

9. Restore Fairness for Farmers and Small Businesses

(Small-Business Tangible Personal Property Exemption)

→ “If your equipment keeps Kansas running, it shouldn’t be taxed differently just because it’s older.”



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1. Let Voters Decide New Property Tax Increases

What it does: Automatic election/ballot question when proposed local tax increases exceed a fixed threshold (e.g., revenue above the “voter-approval rate”).

Taxpayer Benefit: Preserves local control but ensures significant hikes get direct voter consent.

2. Refundable Income-Tested Property Tax Credit

What it does: Overhauls Kansas’s fragmented property tax relief programs into a single, streamlined circuit breaker that is easier to understand and apply for. Relief would be income-based and targeted at homeowners who face property taxes that exceed a set share of household income. To control fiscal impact, the program would include Refund caps (e.g., maximum benefit of \$1,500), Home value limits (e.g., ineligible if home exceeds \$500k–\$750k in appraised value), and Unified eligibility rules so homeowners don’t “fall through the cracks” between programs.

Taxpayer Benefit: Protects seniors and those on fixed incomes while leaving school funding intact.

3. Rein in Assessments from Government Bureaucrats

What it does: If a property owner prevails at the Kansas Board of Tax Appeals, that parcel’s assessed value growth is kept flat or at a constant low rate for 3-6 years.

Taxpayer Benefit: Incentivizes fair initial appraisals and gives taxpayers real, enforceable relief after a successful appeal.

4. Loser Pays in Property Tax Appeals

What it does: Award reasonable attorney’s fees (and some costs) to property owners who substantially prevail over assessment appeals.

Taxpayer Benefit: Encourages fair assessments and discourages fishing expeditions by appraisal districts.

5. Restore Accountability in State Valuation Reports

What it does: Publish KDOR annual ratio studies, which measure the accuracy and fairness of property valuations across the state, to the public with a plain-language summary. Notices can be integrated into Truth in Taxation notices mailed to property owners.

Taxpayer Benefit: Enhances truth in taxation transparency without new administrative costs. Provides taxpayers with clear, objective measures of fairness in property valuations.



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6. Immediate Cut to the State 20-mill Property Tax

What it does: The state uses other tax revenue to buy down (compress) school tax rates, reducing homeowner bills while guaranteeing districts receive the same revenue.

Taxpayer Benefit: Cuts bills quickly while preserving school resources; can be targeted and phased.

7. Don't Treat Well-Run Local Governments the Same as Bloated Bureaucracies

What it does: State offers a 2–3-year mill buydown (state pays the difference) for school districts or municipalities that adopt and implement an approved set of efficiency reforms (shared services, joint procurement, IT consolidation).

Taxpayer Benefit: Creates immediate homeowner relief while forcing districts or municipalities to produce long-term savings.

8. Tax Refund for Misassessment on Sale

What it does: If a homeowner sells their property within 12 months of the January 1 assessment date for 10% or more below the county's appraised value, they may apply to the county for a Post-Sale Reconciliation Credit. The county verifies that the sale was arm's-length and issues a refund equal to the prorated overpayment of property taxes for that tax year, capped at \$2,000 per parcel.

Taxpayer Benefit: Restores **trust** in local appraisals by ensuring homeowners aren't punished for overvaluation. Encourages **accurate county assessments** and faster correction of inflated appraisals. Provides **targeted relief** directly to property owners without burdening the state budget.

9. Restore Fairness for Farmers and Small Businesses

What it does: Updates KSA 79-223 to remove the arbitrary 2006 purchase date cutoff for the machinery & equipment property tax exemption. This would exempt all qualifying business machinery and equipment, regardless of purchase year, from local property tax.

Taxpayer Benefit: Supports aviation and manufacturing sectors that drive Kansas's economy and jobs. Eliminates distortions in investment decisions (no incentive to replace equipment just for tax reasons). Provides a cleaner, fairer exemption system, easier for counties and businesses to administer.



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