

HJR 148 -- RELATING TO REAL PROPERTY TAXES

SPONSOR: Taylor (48)

Currently, Missouri's Constitution requires rollbacks in property tax levies in certain situations. However, the Kansas City Public Schools are exempt from this provision.

Upon voter approval, this proposed constitutional amendment would remove the Kansas City Public Schools exemption.

Beginning January 1, 2027, the operating levy of the Kansas City Public School District will be set to the rate at which the school district would receive:

(1) The same amount of property tax revenue that it received in the 2026 tax year; and

(2) An additional percentage of property tax revenue that is to be calculated by multiplying the amount of the revenue received in the 2026 tax year by the percentage increase in the Consumer Price Index over the 12 month period from December 2025 to November 2026.

Beginning January 1, 2028, the operating levy of the Kansas City Public School District will be set as provided in Article X of the Missouri Constitution and all applicable statutes governing property taxes and school district operating levies.

Currently, taxes imposed for the payment of bonds, indebtedness, and contracts are exempt from the levy limitation imposed on operating levies.

This resolution repeals this exemption. The levy limitations imposed on operating levies will apply to levies imposed for the payment of bonds, indebtedness, and contracts.

Currently, new construction and improvements are excluded from the calculation of the assessed valuation of property as it relates to the levy limitation of the Hancock amendments.

This resolution provides that new construction and improvements must be included in this calculation of the assessed valuation.