



KANSAS JUSTICE INSTITUTE

FOR IMMEDIATE RELEASE

Kansas Justice Institute Defends Voters' Right to Decide Property Tax Issues

Kansas Justice Institute files brief in the Kansas Court of Appeals

Topeka, Kansas — Kansas Justice Institute (KJI) has filed a brief with the Kansas Court of Appeals defending the right of Topeka voters to decide whether property tax increases above the revenue-neutral rate should require direct voter approval.

At issue is a proposed citizen-led ordinance that would require the City of Topeka to obtain voter consent before collecting property tax revenue exceeding the revenue-neutral rate. Despite receiving more than enough verified signatures to qualify under Kansas law, the Topeka City Council declined to adopt the ordinance or place it on the ballot, prompting legal action.

KJI argues that the City's refusal undermines both Kansas law and fundamental constitutional principles.

The Case: Voters Shut Out of the Process

In 2024, Topeka resident Earl McIntosh led a petition drive to give voters a say on whether the City of Topeka can collect property tax revenues above the revenue-neutral rate. The petition met all legal requirements for placement under the Kansas statute.

Under state law, city officials must either adopt a qualifying ordinance or submit it to voters. Instead, the Topeka City Council did neither. When Mr. McIntosh challenged the decision in court, a district court judge ruled against him, agreeing with the City of Topeka's argument that the proposal was "administrative" rather than "legislative" in nature and therefore not eligible for the ballot.

KJI is now urging the Kansas Court of Appeals to reverse that decision.

"Taxation is an inherently legislative act," said Sam MacRoberts, KJI Litigation Director. "The wisdom and propriety of a tax must always be left to the judgment of the people, either through their elected representatives or through direct vote."

KJI's brief emphasizes a long-standing principle of Anglo-American law: taxation is a core legislative power that requires the consent of the governed.

KJI argued that taxation is an inherently legislative act, and city officials cannot keep a proposed tax ordinance off the ballot by claiming it is administrative or executive in nature.

“[T]he wisdom and propriety of a tax must always be left to the judgment of the people, either through representatives in the legislature or through their direct vote in a ballot initiative or referendum.”

“[C]enturies of Anglo-American law clearly establish that taxation is an exclusively legislative power and that taxes may only be levied with the free consent of the people.”

— Kansas Justice Institute Brief

Kansas Justice Institute is a free public-interest litigation firm committed to upholding constitutional freedoms, protecting individual liberty, and defending against government overreach and abuse.

###

Media Contact:

Ellen Hathaway, Communications Director for Kansas Policy Institute

Email: Ellen@KansasJusticeInstitute.org