

# Brighter Basehor: Sales Tax Election



[www.cityofbasehor.org](http://www.cityofbasehor.org)

From the menu, "I want to... Learn about City projects."

# Basehor Fast Facts

- Bond/Credit Rating: AA+ Bond Rating from S&P Global Ratings upheld in 2025.

*“Our view of Basehor’s general creditworthiness reflects the City’s stable financial position supported by management’s forward-looking approach to its budget with the use of conservative budget assumptions, a five-year rolling long term financial forecast, and a rolling capital improvement plan (CIP).” – S&P Global Ratings*

- Audit Opinion: Unmodified Opinion (Highest Rate of Opinion from External Auditors)

*“The achievement of an unmodified opinion, such as the City’s, is a testament to both City management’s preparedness for the audit, as well as maintaining good processes and controls throughout the entire year.” – BT&Co, the City’s External Auditors*

- 2025 Estimated Population: 8,241
- 3<sup>rd</sup> Safest City in Kansas (Source: NewHome Source)
- 2<sup>nd</sup> Fastest Growing City in Kansas (as of the last certified census)



# Recently Completed Projects

155th St

Civic Campus

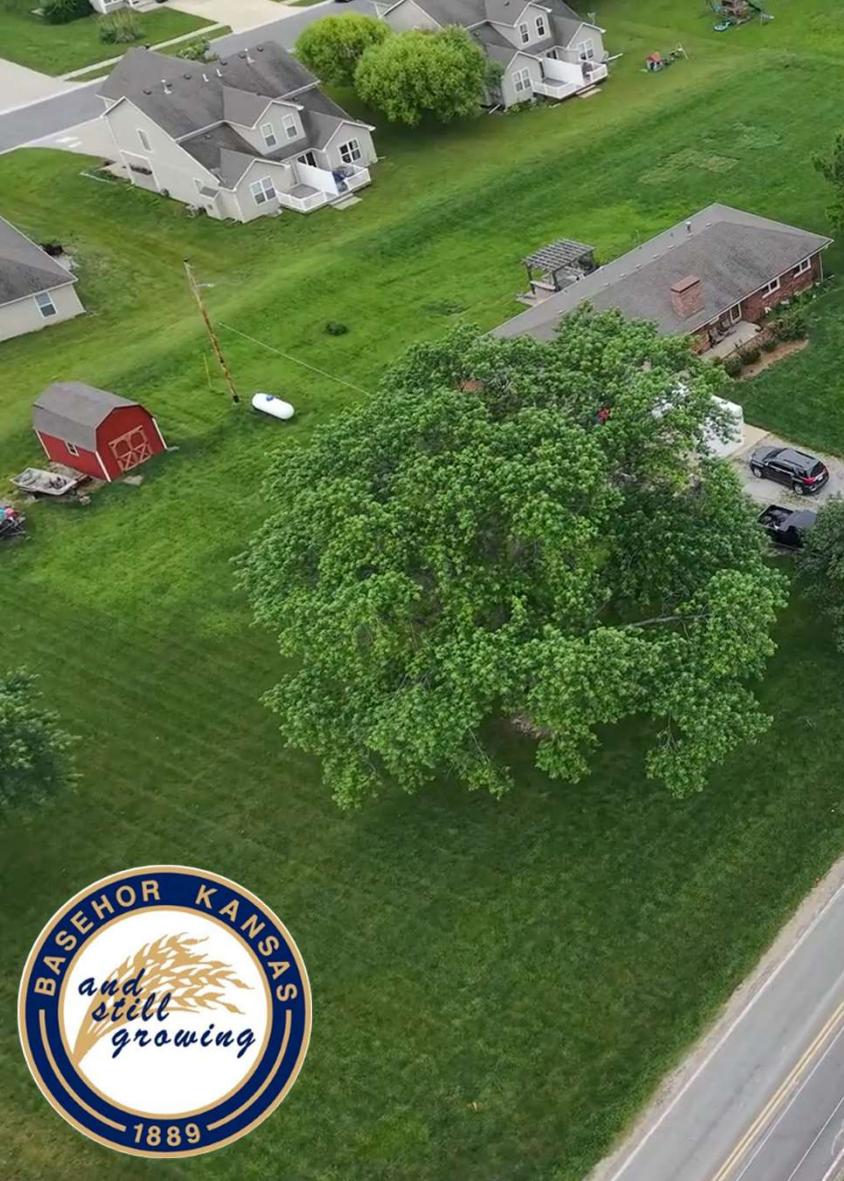
Trails



# Community Events

- Basehor's Blooming Festival
  - May 1 annually
- Cinema Sundays
  - 2<sup>nd</sup> and 4<sup>th</sup> Sundays starting at 7 pm through August (movie starts at sundown)
- Third Thursdays Concert Series
  - The 3<sup>rd</sup> Thursday of every month through August
- Mayor's Annual Golf Tournament
  - Registration opens August 4
  - Tournament on September 17
- Skeleton Run/Walk 5K
  - October 11
- Mayor's Christmas Tree Lighting
  - November 22 at the Civic Campus





# 158<sup>th</sup> & Parallel

- \$5.1 million in grants from MARC
  - Additional turn lanes
  - Addition of streetlights
- Construction of sidewalk opposite trail
- Location: Parallel from 156<sup>th</sup> to 159<sup>th</sup> and 158<sup>th</sup> Street from Parallel to Garden Parkway
- Estimated completion: December 31, 2025



# Civic Campus Trails

- One mile of trail at the Civic Campus
- \$1.5 million in grants from MARC
- Estimated completion: September 2025





# Tomahawk Park

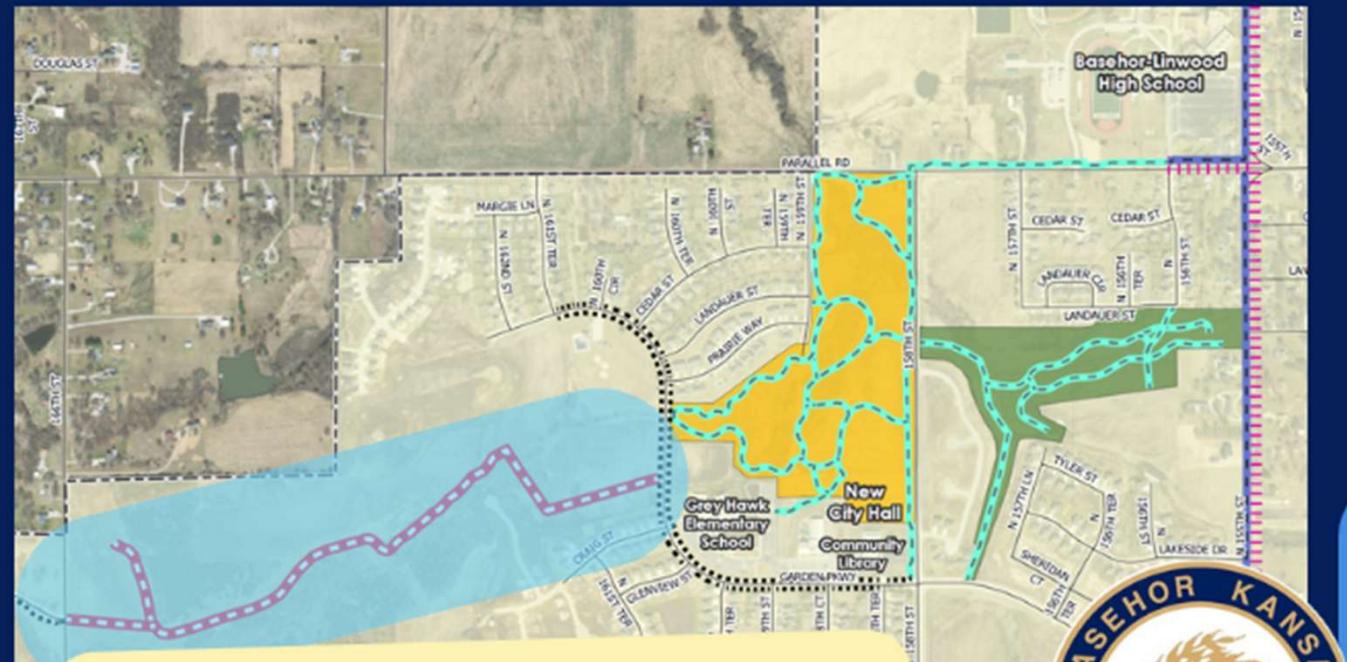
- Phase II Improvements Include Parking Lot, Restrooms, Park Shelter
  - Land was donated to the City in 2021
    - \$50,000 in grants for Phase I
  - Estimated Completion: September 2025



# City Park Trails

- Reconstruction of existing trail network at Basehor City Park
- \$350,000 in grants
- Estimated completion: October 2025



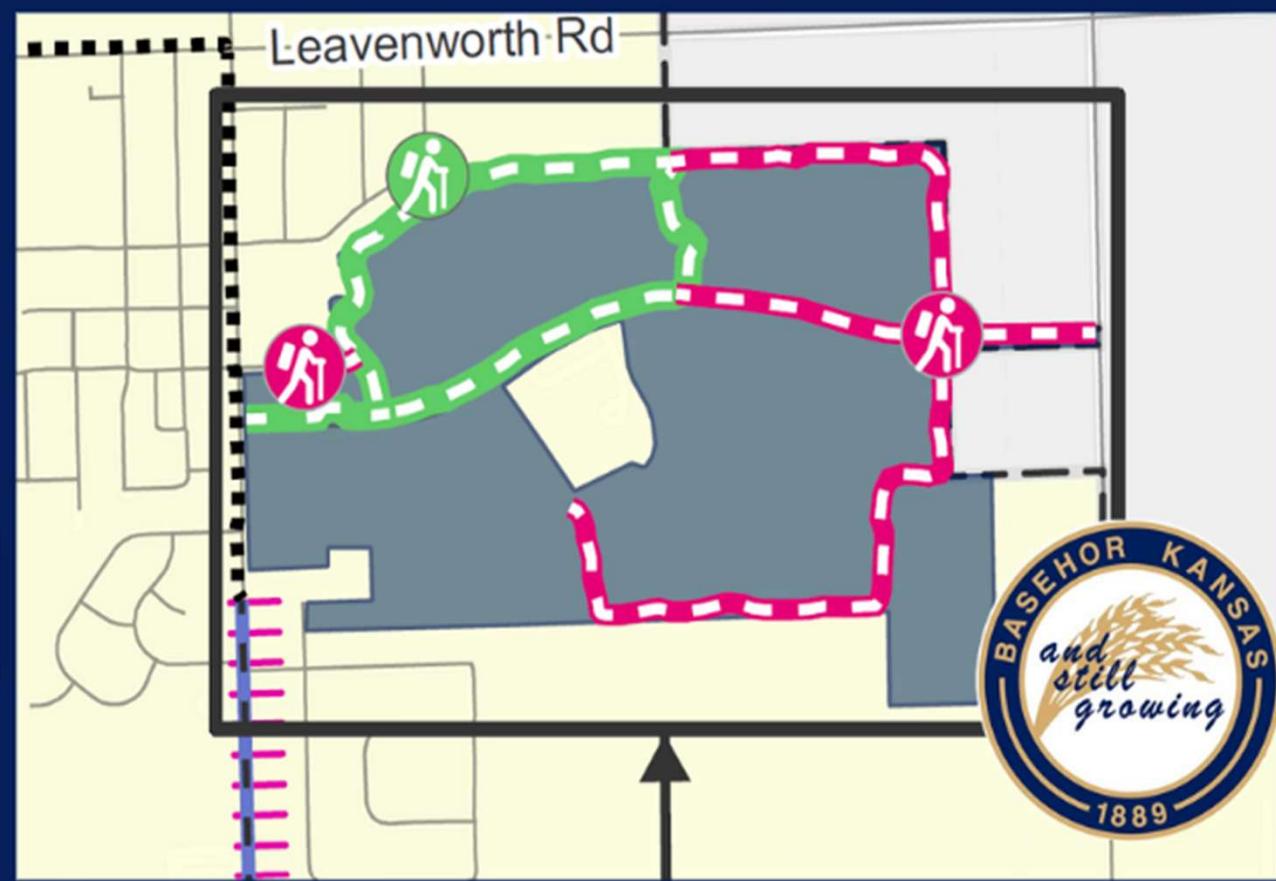


# CONNECTING HIDDEN RIDGE TO THE CITY'S EXISTING TRAILS!



The City of  
Basehor  
received  
\$1.684 million  
for the  
Coralberry  
Trail!

And \$2.512 million for Trails at Basehor Town Center!



Creating options to walk and bike  
*near Downtown Basehor*

# Successful Grants = A Successful Community

- Since 2020, the City of Basehor has received **\$22 million** in grants and external funding for our community.
- That is about **6 times the amount of property taxes** the City collects in a single year.
- This means for the past 5 years, every year, the City has collected more in grants and external funding than it did in property taxes.
- The City has been able to complete significant improvements and projects without increasing the City's mill rate, which has not increased since 2018.



# Property Tax vs Sales Tax

- Property tax is a tax levied by local governments, such as cities, counties, and school districts, on real estate (land and buildings) and on personal property (like vehicles or business equipment). Only property owners (residents and business owners) within City limits pay property taxes to the City of Basehor.
- Sales tax is a consumption tax that's applied to the sale of goods and services. Any purchases that are subject to sales tax within City limits are charged the City's sales tax rate. Visitors to Basehor also pay the City's sales tax when eligible purchases are charged sales tax. More people pay into the sales tax revenue for the City than the property tax revenue.
- Sales tax collections generally fund capital improvements, such as roadway improvements. Sales tax is the most volatile and unstable revenue stream a City can have, which is why it should be budgeted conservatively. Property taxes generally fund recurring expenses, such as personnel.



# How are property taxes calculated on a house?



The Leavenworth County Appraiser's Office assigns an appraised value to all homes in Basehor.

Appraised Value  $\times$  Assessment Percentage = Assessed Value



Assessed Value  $\times$  Mill Rate  $\div$  1,000 =

**City Portion of Tax Bill**

The Mill Rate is the only portion of the tax calculation equation that the City controls.

# How are property taxes calculated on a house?



The Leavenworth County Appraiser's Office assigns an appraised value to all homes in Basehor.

$$\$405,000 \times 11.5\% = \$46,575$$



$$\$46,575 \times 33.928 \div 1,000 =$$

$$\$1,580$$

The Mill Rate is the only portion of the tax calculation equation that the City controls.

# Where do my Property Taxes go?

## Mill Rates by Jurisdiction - 2025

State of Kansas	1.5	1%
Leavenworth County	37.561	26%
City of Basehor	33.928	23%
Fairmount Township		
Fire	7.417	5%
USD 458 School District	59.614	41%
Basehor Community Library	5.812	4%
Total:	145.832	



**For every \$1 of property taxes paid,  
\$0.23 comes to the City of Basehor for  
City services.**



# Analysis of City Classes and Mill Rates

- There are three classes of cities in Kansas: First Class (26), Second Class (96), and Third Class (504). Basehor is a City of the Third Class.
- Basehor's mill rate in the previous budget was **33.928** and the 2026 proposed mill rate is **33.928**.
- The average city mill rate (property tax rate) of Third Class cities is 46.926 mills.
- The average city mill rate (property tax rate) of Second Class cities is 50.647 mills.
- The average city mill rate (property tax rate) of First Class cities is 36.960 mills.
- When ranked from the highest mill rate to the lowest mill rate, Basehor is 320 out of 504.





# Analysis of Cities with a Similar Population (7,000-9,000)

- Regardless of class, there are 9 cities in Kansas that have a population of between 7,000 – 9,000.
- The average city mill rate (property tax rate) of those cities is **40.652 mills**.
- Basehor's mill rate in the previous budget was **33.928 mills** and the 2026 proposed mill rate is **33.928 mills**.
- When ranked from the highest mill rate to the lowest mill rate, Basehor is 8 out of 9.

# The City of Basehor's 2026 Budget Priorities

Priorities working together  
to maintain Basehor as a  
community of choice.



# City of Basehor Current Sales Tax Rate

- 8.5% is the current sales tax rate in Basehor
  - 6.5% goes to the State of Kansas
  - 1% goes to the County (and is redistributed back to the cities by population for road improvements)
  - 1% goes to the City of Basehor
- There are a few areas in Basehor that are subject to additional sales taxes:
  - Wolf Creek Parkway TDD (0.75%)
  - Wolf Creek Parkway CID (1.5%)



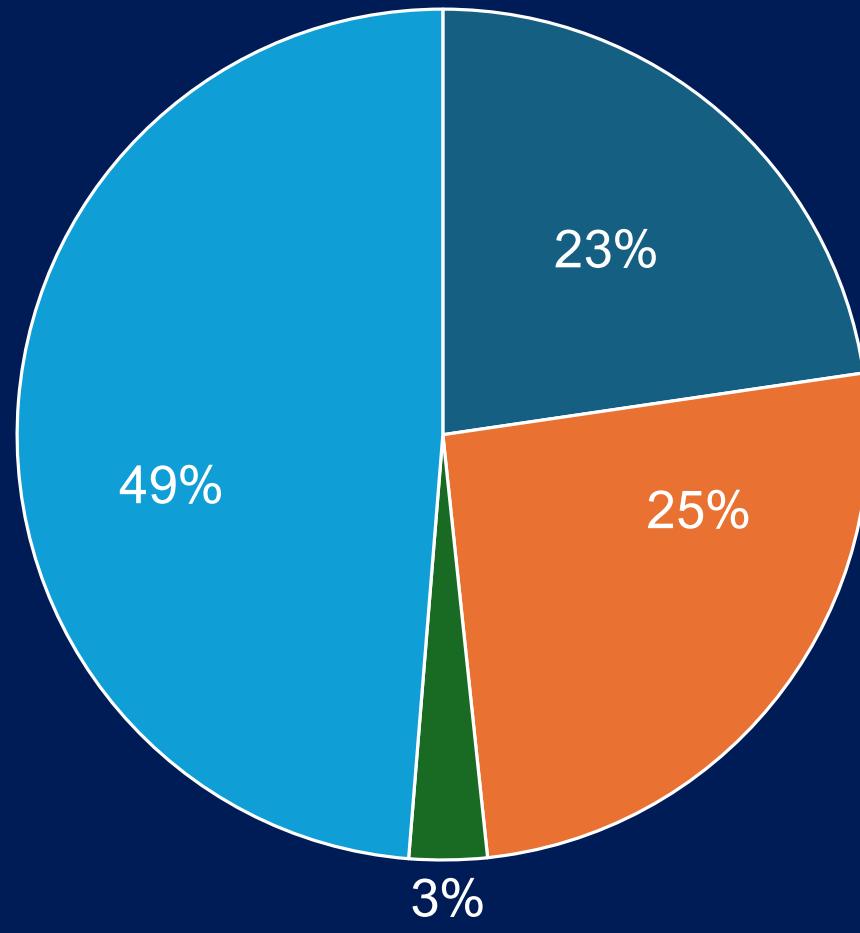
# How do Other Areas Compare?

---

- Basehor: 8.5%
- Lansing: 9.4%
- Leavenworth: 9.5%
- Tonganoxie: 9.25%
- Bonner Springs: 9.25%
- Kansas City (Legends): 10.725%
- Shawnee: 9.6%



# Property Taxes in Basehor – What Do They Fund?



*Property taxes generally fund recurring expenses, such as personnel.*

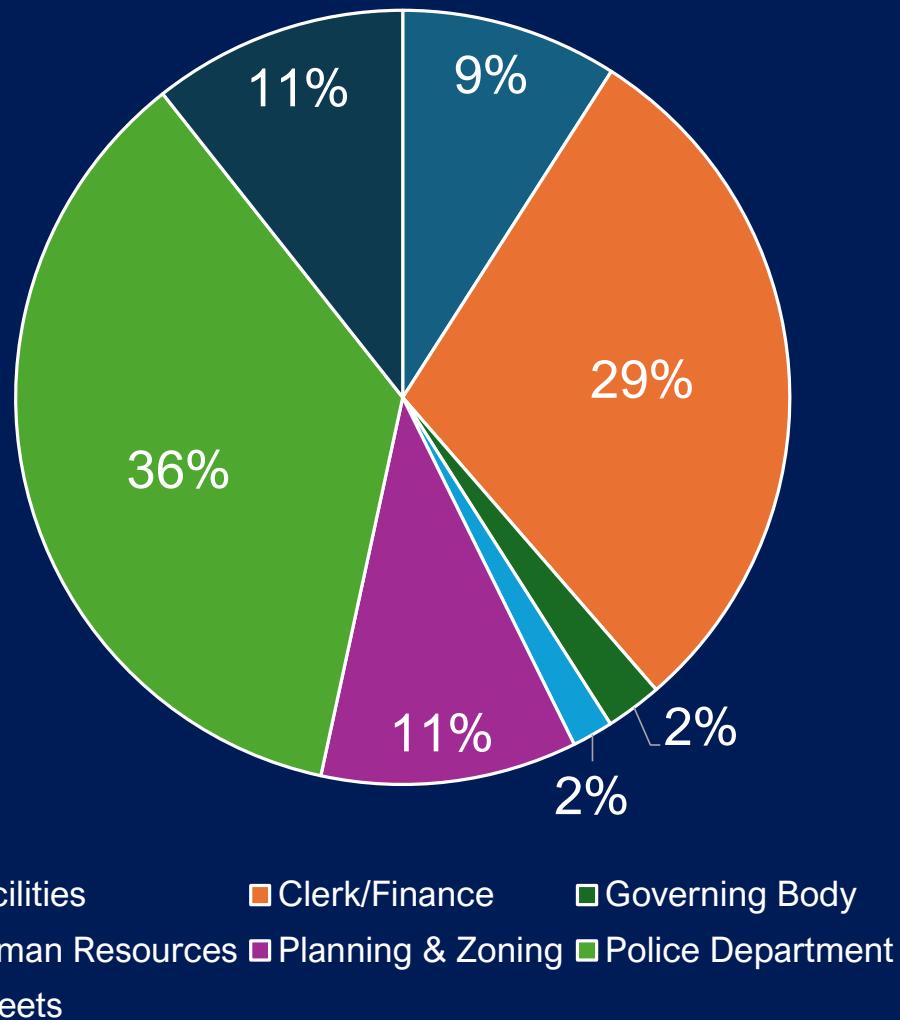
*Sales tax collections generally fund capital improvements, such as roadway improvements.*

*Sales tax is the most volatile and unstable revenue stream a City can have, which is why it should be budgeted conservatively.*



Employee Benefits     Bond & Interest     Parks & Rec Fund     General Fund

# What are the Expenses of the General Fund?



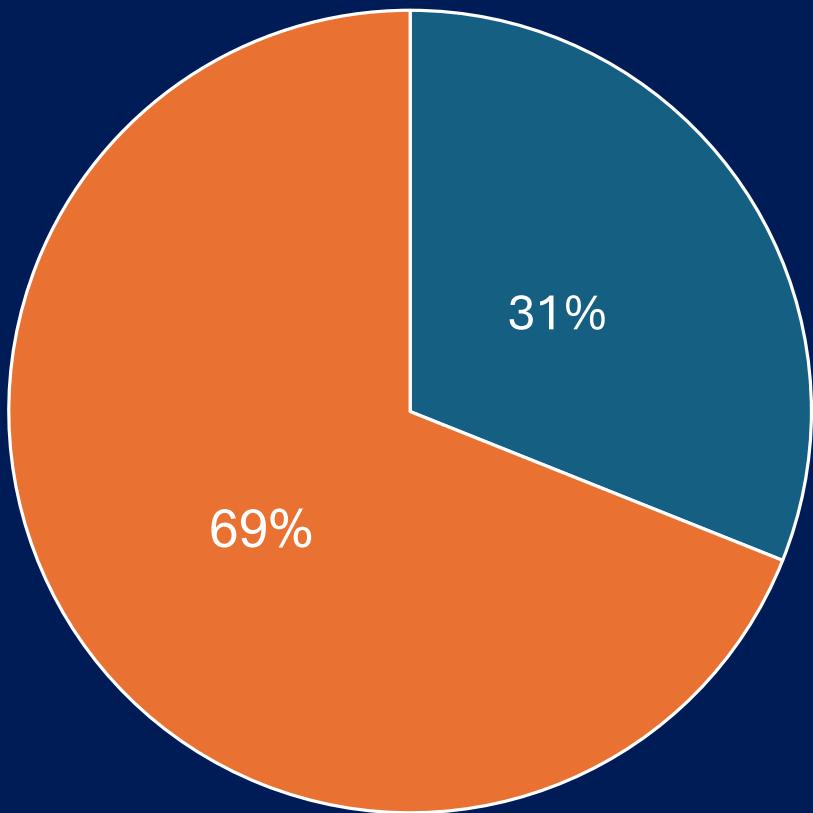
*Property taxes generally fund recurring expenses, such as personnel.*

*Sales tax collections generally fund capital improvements, such as roadway improvements.*

*Sales tax is the most volatile and unstable revenue stream a City can have, which is why it should be budgeted conservatively.*



# Sales Taxes in Basehor – What Do They Fund?



■ General Fund   ■ Capital Improvement Funds

*Property taxes generally fund recurring expenses, such as personnel.*

*Sales tax collections generally fund capital improvements, such as roadway improvements.*

*Sales tax is the most volatile and unstable revenue stream a City can have, which is why it should be budgeted conservatively.*



# 2023 Sales Tax Election

- Shall the City of Basehor, Kansas, be authorized to impose a one percent (1 %) City-wide retailers' sales tax (the "2023 Sales Tax"), the revenues derived therefrom shall be used for the purpose of financing the costs of the following and related expenditures: (a) for support of general City police operations, including officer attraction and retention, equipment acquisition and other purposes related thereto; (b) improvements to City parks, trails and other recreational facilities; and (c) paving and other infrastructure improvements, the collection of the 2023 Sales Tax to commence on October 1, 2023, or as soon thereafter as permitted by law, and to terminate ten years after its commencement; all pursuant to K.S.A. 12-187 et seq., and K.S.A. 25-431 et seq., as amended?
- Mail ballot only.
- Results: 906 votes against, 845 votes in favor.



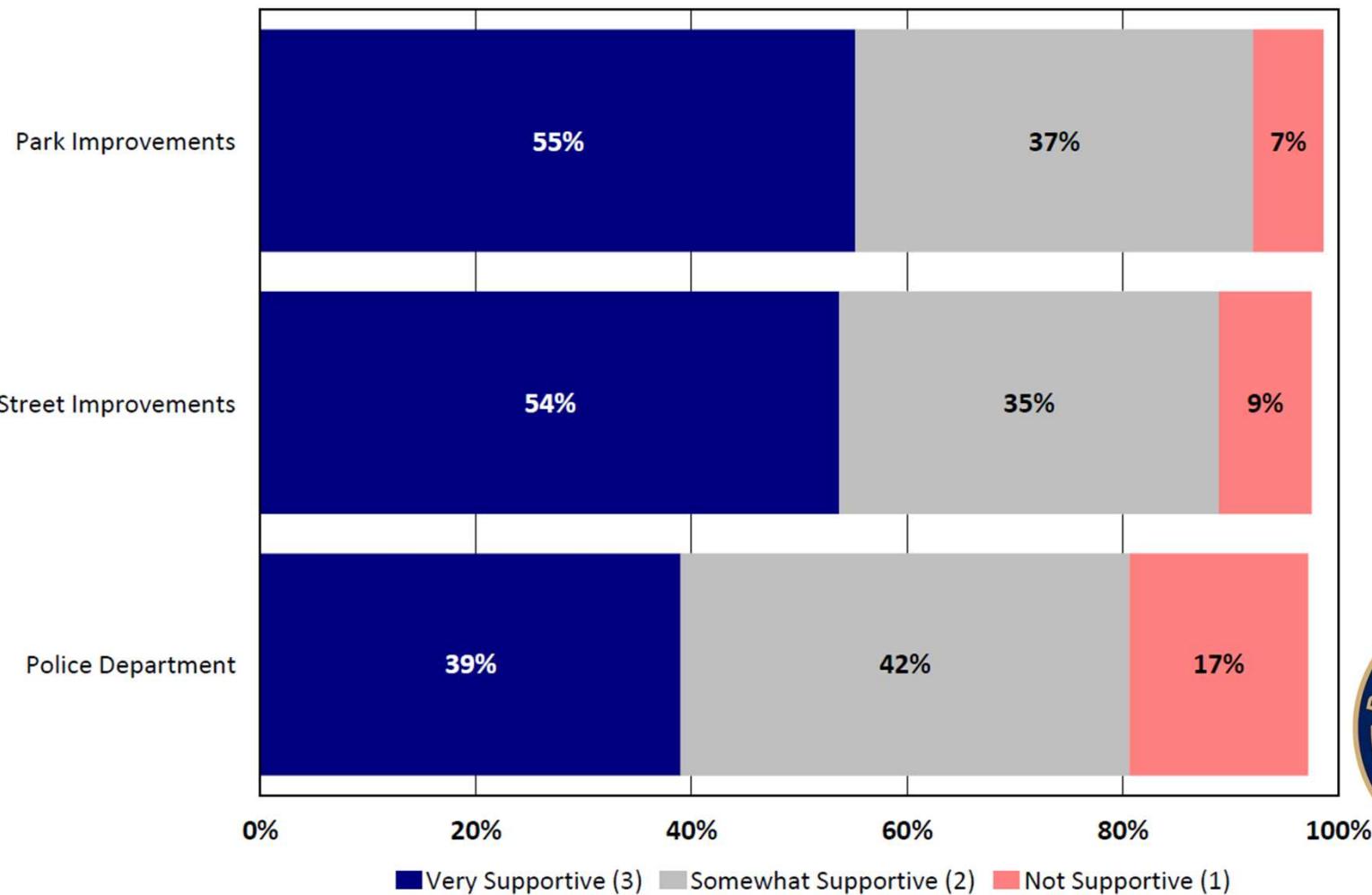


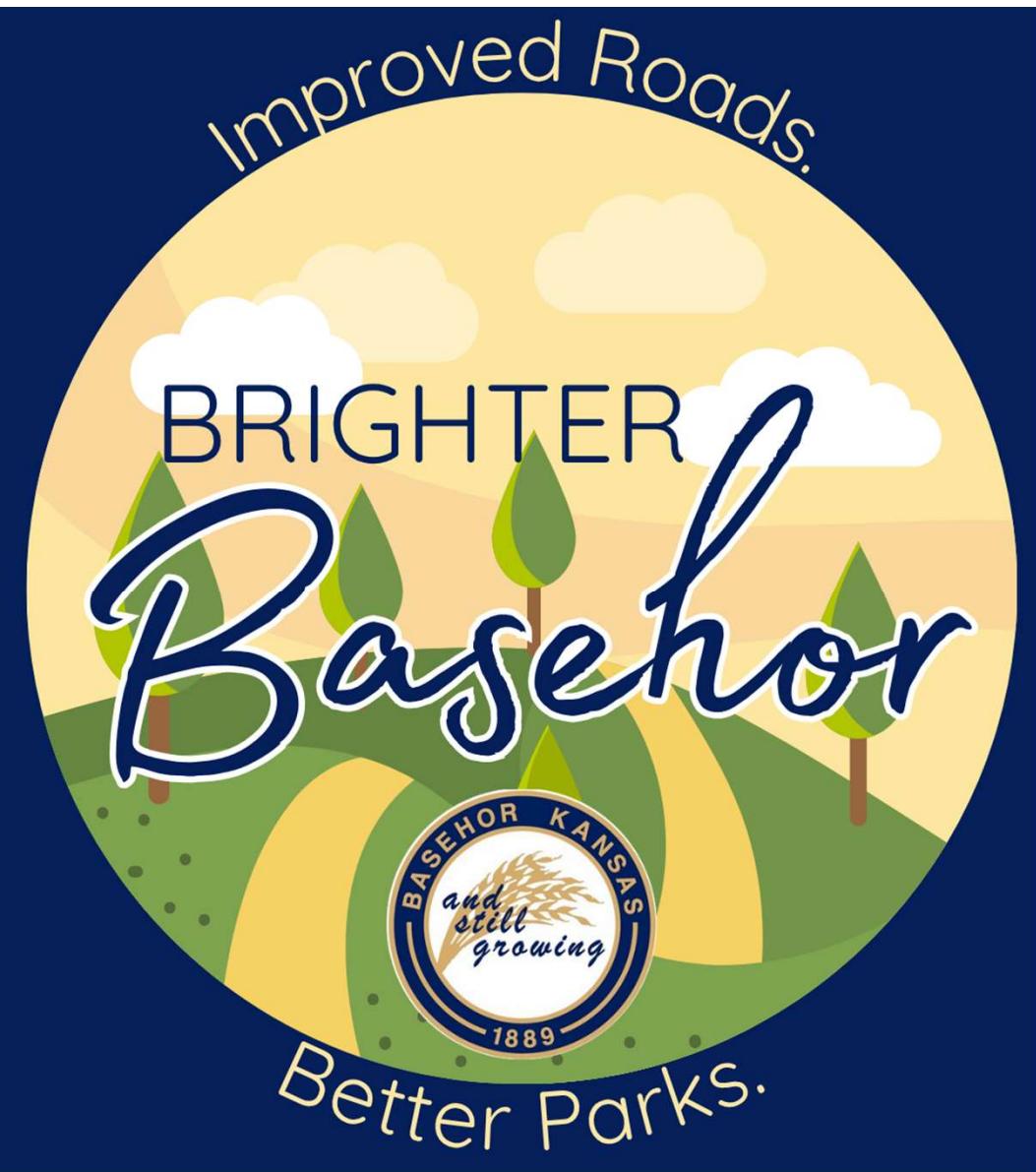
# City of Basehor 2025 Community Survey Results



**Q19-21. How supportive would you be of approving a new sales tax if it were allocated for...**

by percentage of respondents (excluding “not sure”)





## Sales Tax Election 2025 Info

The City of Basehor will hold an election on November 4, 2025 to determine the City's desire to impose two separate sales taxes:

- 0.5% special citywide sales tax with a 10-year sunset for the purpose of improving existing roadways within City limits
- 0.5% special citywide sales tax with a 10-year sunset for the purpose of bettering parks within City limits.

These will be two separate questions on the ballot. All eligible, registered voters within the City limits of Basehor will be able to vote. A sunset means the sales tax would expire after 10 years and could be renewed only upon approval by a vote of the people. Public communications will begin on August 1, 2025.

# Brighter Basehor – What Will It Fund for Roads?

- If approved, the 0.5% citywide special sales tax will generate an estimated \$7.1 million over 10 years and will fund:
  - Paving for Progress, which would provide maintenance to all City roadways within 8 years. To see an interactive map of the Paving for Progress plan, including when your roadway would be improved if the sales tax passes and if it does not, visit the link here:  
<https://experience.arcgis.com/experience/22ae3da5d6e64aeaa63bdc91df75bb7f>
  - Design and construction of traffic improvements at 155th Street and Wolf Creek Parkway, including the construction of a single lane roundabout to help with traffic flow and improve safety.
  - Design and construction of a flashing beacon crosswalk at 158th Street and Garden Parkway.
  - Preliminary Design and engineering of proposed improvements to 155th Street from Basehor Blvd to Leavenworth Rd as outlined in the Downtown Corridor Master Plan, including roadway improvements and walkability improvements.



# Brighter Basehor – What Will It Fund for Parks?

- If approved, the 0.5% citywide special sales tax will generate an estimated \$7.1 million over 10 years and will fund:
  - Construction of Sentinel Park within City limits with a preferred location on the south side of State Avenue.
  - Parkland Acquisition, including the acreage needed for Sentinel Park.
  - Improvements to City Park, including renovated gazebos and shelters, improved restrooms, construction of a splash pad, improvements to the playgrounds, and additional safety measures such as security cameras.
  - Additional security measures for all parks, including additional security cameras. Shade structures at the Civic Campus Splash Pad.
  - Construction of 10-foot-wide trail segment at 155th Street and Leavenworth Rd north to Meyer Dr.
  - Completion of a Feasibility Study for a Community Center/Pool, including programmable court space such as pickleball courts.
  - Trail maintenance, including improved trail signage.
  - To see a map of the proposed improvements, please visit the link here:  
[https://experience.arcgis.com/experience/3648db0bc7ef4c24ab9cfe5e02c1e78a?draft=true#zoom\\_to\\_selection=true](https://experience.arcgis.com/experience/3648db0bc7ef4c24ab9cfe5e02c1e78a?draft=true#zoom_to_selection=true)



# Sales Tax Vs Property Tax

- The proposed 0.5% sales tax for improvements to the City's existing roads would generate about \$700,000 annually.
- If the proposed 0.5% special sales tax were to pass, that would mean a \$100 purchase within City limits that is subject to sales tax would increase by \$0.50.
- To generate that same amount of revenue through property tax, the City would have to raise its mill rate by 4.6 mills.
- For the average homeowner, that would mean the City's portion of the tax bill would increase \$215 annually.
- According to the Tax Foundation, the State of Kansas collects \$1480 in sales tax collections per capita. This figure represents the average amount of sales tax paid by a resident of Kansas.
- If this sales tax measure would pass, that means on average, a resident would pay about \$44 more in sales tax annually, as opposed to \$215 more in property taxes annually. For the average resident, this assumes 60% of sales tax eligible purchases occur inside City limits, while 40% occur outside City limits.





## **Sales Tax Election 2025: What's Next?**

**October 14:** Last day to register to vote

**October 15:** Begin mailing advance voting ballots and advance voting begins in office

**October 28:** Last day to request advance ballot to be mailed

**November 3:** Noon deadline to vote in person at the County Courthouse

**November 4:** GENERAL ELECTION

# YOUR VOICE, YOUR VOTE



An aerial photograph of a modern urban area at dusk. In the foreground, a large, well-lit park features a playground with colorful arches, a basketball court, and a paved walkway. To the left, a modern city hall with a flat roof and illuminated windows is visible. A large parking lot in the foreground is filled with cars. The background shows a dense residential area with numerous houses and streetlights under a sky with a warm sunset glow.

# Questions?

