

HOUSE BILL No. 2635

By Representative Ohaebosim

1-30

1 AN ACT concerning property taxation; relating to exemptions;
2 establishing a property tax exemption for homestead property of certain
3 disabled veterans.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) (1) All homestead property owned, actually and
7 regularly occupied and used predominantly as a residence by a disabled
8 veteran or any surviving spouse thereof, to the extent specified in this
9 section, shall be exempt from property or ad valorem taxes levied under
10 the laws of the state of Kansas, as follows:

11 (2) (A) (i) Such homestead property used by a disabled veteran who
12 has received at least a 30% but less than 40% disability rating for a
13 service-connected disability from the United States department of veterans
14 affairs, or any surviving spouse thereof, shall be entitled to an exemption
15 of up to \$3,000 of such homestead property's assessed value.

16 (ii) Such homestead property used by a disabled veteran who has
17 received a disability rating of at least 40% but less than 50% for a service-
18 connected disability from the United States department of veterans affairs,
19 or any surviving spouse thereof, shall be entitled to an exemption of up to
20 \$3,500 of such homestead property's assessed value.

21 (iii) Such homestead property used by a disabled veteran who has
22 received a disability rating of at least 50% but less than 60% for a service-
23 connected disability from the United States department of veterans affairs,
24 or any surviving spouse thereof, shall be entitled to an exemption of up to
25 \$4,000 of such homestead property's assessed value.

26 (iv) Such homestead property used by a disabled veteran who has
27 received a disability rating of at least 60% but less than 70% for a service-
28 connected disability from the United States department of veterans affairs,
29 or any surviving spouse thereof, shall be entitled to an exemption of up to
30 \$4,500 of such homestead property's assessed value.

31 (B) Such homestead property used by a disabled veteran who is
32 permanently confined to a wheelchair or has received a disability rating of
33 at least 70% for a service-connected disability from the United States
34 department of veterans affairs, or any surviving spouse thereof, shall be
35 exempt from all such taxes.

36 (C) Such homestead property used by a disabled veteran who is 65

1 years of age or older, or any surviving spouse thereof, shall be entitled to
2 an exemption of its assessed value that is equal to the percentage of such
3 disabled veteran's disability rating.

4 (b) (1) Any exemption granted pursuant to subsection (a)(2)(A) shall
5 be in addition to any refund granted under the homestead property tax
6 refund act, K.S.A. 79-4501 et seq., and amendments thereto.

7 (2) Any homestead property that is granted an exemption under
8 subsection (a)(2)(B) or (C) shall not be eligible for any exemption under
9 subsection (a)(2)(A) or a refund under the homestead property tax refund
10 act, K.S.A. 79-4501 et seq., and amendments thereto.

11 (3) Any surviving spouse who is granted an exemption under this
12 section shall not be entitled to such exemption if such surviving spouse
13 remarries.

14 (c) The provisions of this section shall apply to all taxable years
15 commencing after December 31, 2024.

16 (d) As used in this section:

17 (1) "Armed forces" means the army, navy, air force, marine corps,
18 space force, coast guard and the reserve components thereof;

19 (2) "disabled veteran" means a former member of the armed forces of
20 the United States or the air or army national guard of any state who left
21 such service with an honorable discharge or medical discharge and has
22 received a disability rating for a service-connected disability from the
23 United States department of veterans affairs; and

24 (3) "homestead" means the same as defined in K.S.A. 79-4502, and
25 amendments thereto.

26 (e) If any provision of this section or the application thereof to any
27 person or circumstance is held invalid, the invalidity shall not affect other
28 provisions or applications of this section that can be given effect without
29 the invalid provision or application.

30 (f) On and after January 1, 2025, and each year thereafter, the director
31 of taxation shall issue a certificate of eligibility to each claimant who seeks
32 such a certificate and who would qualify. The certificate shall state the
33 amount of the exemption the individual would qualify for under subsection
34 (a). The claimant shall only apply for such certificate in the event the
35 claimant is purchasing a qualifying residence, and the certificate will be
36 used to determine the amount of money required for escrow for the
37 purchased property.

38 Sec. 2. This act shall take effect and be in force from and after its
39 publication in the statute book.