

**Johnson County Government**

111 S Cherry Street Suite 3300  
Olathe, Kansas 66061



March 13, 2023

Representative Adam Smith  
Chairman, House Taxation Committee  
Kansas State Capitol  
300 SW 10<sup>th</sup> Street, Room 185-E  
Topeka, Kansas 66612

**Proponent Testimony by Mike Kelly, Chairman Johnson County Board of County Commissioners, to the House Taxation Committee in re: Senate Bill 33, As Amended by the Senate Committee of the Whole**

Chairman Smith and members of the Committee:

Thank you for allowing Johnson County the opportunity to proponent testimony on SB 33, providing for a cost of living adjustment for the standard deduction amounts, expanding the exemption of Social Security benefits, creating an exemption for retirement plan income, and making changes to the Homestead Property Tax Refund Program. Johnson County supports two specific provisions of SB 33 related to proposed changes in the Homestead Property Tax Refund Act.

First, the exclusion of all social security benefits from the definition of "household income" would dramatically expand the number of Johnson County residents that are eligible for the program. We have long supported the continued expansion of eligibility of the Homestead Act and the Kansas Property Tax Relief for Low-Income Seniors program.

Second, the proposed increase to the maximum appraised value of eligible claimant's home in the base year to \$595,000 and related provisions that increase this threshold based on the percentage change in statewide residential valuation will further expand this program greatly increasing the number of Johnson County residents who are eligible to participate.

These two specific provisions of SB 33, and the retroactive eligibility to tax year 2022, are expressly supported by Johnson County. The proposed program eligibility expansion will significantly increase the number of senior residents, and specifically, those on a fixed income who are able to utilize the Homestead Property Tax Refund program and we ask the committee to support these changes.

We stand ready and willing to provide any further information that can assist the committee in its diligent review of this proposed legislation.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike Kelly", is written over a printed name and title.

Mike Kelly  
Chairman, Board of County Commissioners  
Johnson County, Kansas

cc: Penny Postoak Ferguson, Johnson County Manager