JOHNSON COUNTY

Board of County Commissioners

To: Senate Committee on Assessment and Taxation

From: Johnson County Board of County Commissioners

Date: February 25, 2025

Subject: Support for SB 215

Written-only testimony by Erin Winn, on behalf of the Johnson County Board of County Commissioners

Chairwoman Tyson and members of the committee,

Thank you for the opportunity to write in support of SB 21. Property tax relief is the number one priority for Johnson County and SB 215 provides three components of expanded eligibility for the program that will greatly enhance the ability of the program to provide property tax relief to seniors.

In its current form SB 215 would:

- Exclude from the definition of "household income" all Social Security benefits, of which one-half are currently included in the definition.
- Increases the maximum household annual income from \$50,000 to \$80,000.
- Increase the maximum appraised value of an eligible claimant's home in the base year from \$350,000 to \$595,000, and
 - provide for future increases to this amount based upon the average percentage change in statewide residential valuation of existing residential real estate for the preceding 10 years.

It is estimated these proposed changes would make at least additional 12,000 households in Johnson County eligible for this program. In tax year 2021, approximately 5,600 households within the County were able to utilize the Homestead Property Tax Relief program.

Changes to both the household income definition – excluding Social Security benefits and increasing maximum income – and the increase in the maximum home value are the two largest barriers that prevent Johnson County residents from qualifying for this program. The proposed expansion of both components is vital to ensuring seniors and disabled veterans can utilize this program. Johnson County encourages your support of SB 215.

Thank you.