

KANSAS OFFICE of  
**REVISOR of STATUTES**

LEGISLATURE of THE STATE of KANSAS  
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**MEMORANDUM**

To: Senate Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: January 21, 2026  
Subject: Senate Bill No. 319, As Introduced

**Summary**

Senate Bill No. 319 relates to property taxation and provides for a property tax rebate for certain real property used for residential or commercial and industrial purposes when such property sells in a qualifying sale for less than 97% of the county appraised value.

The bill would allow an owner of any qualifying property who sold such property in a qualifying sale for a fair market value sale price that is less than 97% of the county's appraised value of such property for the tax year in which the sale occurred to make an application for a rebate in an amount equal to the excess property taxes levied upon such property as permitted by the section. In the same application, the owner could also make application for rebates for preceding tax years if the fair market value sale price is less than the county's appraised value of such qualifying property for each such year. Rebates would be limited to the tax year in which the sale occurred and the immediately preceding four tax years.

Generally, the rebate amount for the tax year for which a rebate is sought would be computed by deducting the total amount of property tax that would have been assessed if the fair market value sale price had been such qualifying property's appraised value for such tax year from the total amount of property tax levied and paid by the owner for such tax year. Any amounts rebated, refunded or credited shall be excluded from the total amount of property tax levied and paid by the owner for such year for purposes of the rebate calculation. The rebate would be prorated for the year of sale if the owner seller only paid a prorated amount for such year.

The bill provides several eligibility requirements and definitions that must be satisfied in order to be eligible for a rebate.

- The owner of the qualifying property is required to have been an owner of record as of each valuation date at issue and through to the date of the qualifying sale.
- Only one owner of the qualifying property per qualifying sale per tax year shall be eligible for a rebate. Not more than one rebate per property per tax year shall be allowed.
- If there are delinquent property taxes on the qualifying property, the rebate would be paid to the county treasurer and applied first to the oldest of such delinquent property taxes.
- An application would be denied if the applicant intentionally altered the property or accepted less than fair market value for the purpose of receiving a rebate.

"Qualifying property" means real property that at the time of qualifying sale:

- (i) Was used for residential purposes or commercial and industrial purposes and classified within subclass (1) or (6) of class 1 of section 1 of article 11 of the constitution of the state of Kansas;
- (ii) remained in the same subclass as compared to the relevant valuation date; and
- (iii) remained in substantially the same condition or was in a superior condition as compared to the relevant valuation date.

"Qualifying property" does not include property that:

- (i) Has a decrease in the square footage of the parcel, any buildings or any other structures since the relevant valuation date;
- (ii) has been destroyed or partially destroyed by a natural disaster or any other cause; or
- (iii) is experiencing severe neglect by the owner or any other person or entity since the relevant valuation date.

"Qualifying sale" means a sale of the property in fee simple between a well-informed buyer and a well-informed seller in an open and competitive market in which the parties are unrelated and acting without undue compulsion.

The rebate application would be made to county appraiser, and an adverse decision could be appealed to the Board of Tax Appeals. Upon a final decision on the application, the county treasurer would provide the rebate to the applicant, charge the fund or funds having received the original property taxes and notify all affected taxing districts.

The rebate provisions would take effect for qualifying sales of qualifying property occurring on or after July 1, 2026.

The bill would take effect from and after its publication in the statute book.