

KANSAS OFFICE *of*
REVISOR *of* STATUTES

LEGISLATURE *of* THE STATE *of* KANSAS
Legislative Attorneys transforming ideas into legislation.

300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 14, 2022

Subject: House Bill No. 2440

Summary

House Bill No. 2440 provides a property tax exemption for homestead property of certain retired and disabled veterans.

Section 1 – Provides a property tax exemption from a person’s homestead commencing in tax year 2022 to the following extent:

- (1) \$3,000 from such homestead property’s assessed value for a disabled veteran who has a disability rating of at least 30% but less than 40% from a service-connected disability.
- (2) \$3,500 from such homestead property’s assessed value for a disabled veteran who has a disability rating of at least 40% but less than 50% from a service-connected disability.
- (3) \$4,000 from such homestead property’s assessed value for a disabled veteran who has a disability rating of at least 50% but less than 60% from a service-connected disability.
- (4) \$4,500 from such homestead property’s assessed value for a disabled veteran who has a disability rating of at least 60% but less than 70% from a service-connected disability.
- (5) Full exemption for a disabled veteran is permanently confined to a wheelchair or who has a disability rating of at least 70%.
- (6) For a disabled veteran 65 year of age or older, the exemption from assessed value of the homestead is equal to the percentage of such disabled veteran’s disability rating

A surviving spouse of a qualifying individual would also be entitled to the exemption until such surviving spouse remarries.