

HOUSE BILL No. 2729

By Committee on Taxation

3-3

1 AN ACT concerning property taxation; relating to exemptions;
2 establishing a property tax exemption for 50% of the first \$200,000 in
3 assessed value of homesteads of individuals 65 years of age and older;
4 establishing the property tax refund fund.

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6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. (a) All homestead property owned and actually and
8 regularly occupied and used predominantly as a residence by an individual
9 or individuals, or surviving spouse thereof, to the extent herein specified,
10 shall be and is exempt from property or ad valorem taxes levied under the
11 laws of the state of Kansas, as follows: 50% of the first \$200,000 of such
12 property appraised value that is used as the homestead of an individual or
13 individuals that own such property shall be exempt from taxation if any of
14 such individual or individuals who own the property:

15 (1) Has actually and regularly occupied and used the homestead
16 predominantly as a residence for 10 consecutive years immediately
17 preceding January 1 of the taxable year the exemption is sought; and

18 (2) is 65 years of age or older immediately preceding January 1 of the
19 taxable year the exemption is sought.

20 (b) A surviving spouse who is granted an exemption under this
21 section shall not be entitled to such exemption if such surviving spouse
22 remarries.

23 (c) A fund designated as the property tax refund fund shall be set
24 apart and maintained by the director of property valuation. The property
25 tax refund fund shall be in such amount as the director determines is
26 necessary to meet refund requirements under this section. In the event such
27 fund is at any time insufficient to provide for the payment of refunds due
28 claimants thereof, the director shall certify the amount of additional
29 funding required to the director of accounts and reports, who shall
30 promptly transfer the required amount from the state general fund to the
31 property tax refund fund and notify the state treasurer, who shall make
32 proper entry in the records.

33 (d) In administering this section, the division of property valuation
34 shall make available suitable forms with instructions for claimants. Copies
35 of such forms shall also be made available to all county clerks and county
36 treasurers in sufficient numbers to supply claimants residing in their

1 respective counties. It shall be the duty of the county clerk to assist any
2 claimant seeking assistance in the filing of a claim under the provisions of
3 this act. Claimants shall submit claims to the county treasurer, who shall
4 grant or deny the application. Applications shall be received before April 1
5 for the calendar year that the exemption is sought.

6 (e) On a monthly basis, the county treasurer shall submit the amount
7 in dollars that were approved as an exemption pursuant to this section to
8 the director of taxation. The director shall refund this amount to the county
9 from the property tax refund fund, and such county shall allocate such
10 amount as if such amount was received from property tax or ad valorem
11 tax for each parcel eligible for the exemption.

12 (f) Insofar as applicable, the provisions of K.S.A. 79-3226, and
13 amendments thereto, shall apply to claims for refunds allowable pursuant
14 to the homestead property tax refund act that may become in dispute.

15 (g) The provisions of this section shall apply to all taxable years
16 commencing after December 31, 2022.

17 (h) As used in this section, "homestead" means the same as defined in
18 K.S.A. 79-4502, and amendments thereto.

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