



1 section if:

2 (1) The claimant's household income for the year in which the claim  
3 is filed is \$50,000 or less; and

4 (2) the appraised value of the claimant's homestead for the base year  
5 is ~~\$350,000~~ \$595,000 or less.

6 The provisions of K.S.A. 79-4522, and amendments thereto, shall not  
7 apply to a claim pursuant to this section. In the case of all tax years  
8 commencing after December 31, 2022, the upper limit household income  
9 threshold amount prescribed in this subsection shall be increased by an  
10 amount equal to such threshold amount multiplied by the cost-of-living  
11 adjustment determined under section 1(f)(3) of the federal internal revenue  
12 code for the calendar year in which the taxable year commences. *In the  
13 case of all base years commencing after December 31, 2021, the upper  
14 limit appraised value threshold amount prescribed in this subsection shall  
15 be increased each year to reflect the average percentage change in  
16 statewide residential valuation of existing residential real property for the  
17 preceding 10 years.*

18 (d) A taxpayer shall not be eligible for a homestead property tax  
19 refund claim pursuant to this section if such taxpayer has received for such  
20 property for such tax year either: (1) A homestead property tax refund  
21 pursuant to K.S.A. 79-4508, and amendments thereto; or (2) the selective  
22 assistance for effective senior relief (SAFESR) credit pursuant to K.S.A.  
23 79-32,263, and amendments thereto.

24 (e) The amount of any claim shall be computed to the nearest \$1.

25 (f) *The household income and appraised value amendments made to  
26 this section by this act shall apply retroactively, and the deadline to file  
27 claims for tax tax years 2022 and 2023 shall be extended to on or before  
28 April 15, 2025.*

29 (g) The provisions of this section shall be a part of and supplemental  
30 to the homestead property tax refund act.

31 Sec. 2. K.S.A. 2023 Supp. 79-4508a is hereby repealed.

32 Sec. 3. This act shall take effect and be in force from and after its  
33 publication in the statute book.