Session of 2024

SENATE BILL No. 327

By Senator Holland

12-14

AN ACT concerning taxation; relating to homestead property tax refund
 claims; excluding social security payments from household income and
 increasing the appraised value threshold for eligibility of seniors and
 disabled veterans related to increased property tax claims; citing the
 section as the golden years homestead property tax freeze program;
 amending K.S.A. 2023 Supp. 79-4508a and repealing the existing
 section.

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9 Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2023 Supp. 79-4508a is hereby amended to read as follows: 79-4508a. (a) For tax year 2022, and all tax years thereafter, the amount of any claim pursuant to this section shall be computed by deducting the claimant's base year ad valorem tax amount for the homestead from the claimant's homestead ad valorem tax amount for the tax year for which the refund is sought. *This section shall be known and may be cited as the golden years homestead property tax freeze program.*

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(b) As used in this section:

(1) "Base year" means the year in which an individual becomes an
eligible claimant and who is also eligible for a claim for refund pursuant to
this section. For any individual who would otherwise be an eligible
claimant prior to 2021, such base year shall be deemed to be 2021 for the
purposes of this act.

23 (2) "Claimant" means a person who has filed a claim under the 24 provisions of this act and was, during the entire calendar year preceding 25 the year in which such claim was filed for refund under this act, except as 26 provided in K.S.A. 79-4503, and amendments thereto, both domiciled in 27 this state and was: (A) A person who is 65 years of age or older; or (B) a 28 disabled veteran. The surviving spouse of a person 65 years of age or older 29 or a disabled veteran who was receiving benefits pursuant to this section at 30 the time of the claimant's death shall be eligible to continue to receive 31 benefits until such time the surviving spouse remarries.

(3) "Household income" means all income as defined in K.S.A. 794502(a), and amendments thereto, excluding all payments received under
the federal social security act received by persons of a household in a
calendar year while members of such household.

36 (c) A claimant shall only be eligible for a claim for refund under this

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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 threshold amount prescribed in this subsection shall be increased by an 9 amount equal to such threshold amount multiplied by the cost-of-living 10 adjustment determined under section 1(f)(3) of the federal internal revenue 11 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 statewide residential valuation of existing residential real property for the 16 17 preceding 10 years.

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

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

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

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

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.