

# State of Kansas

## Senate Chamber



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## COMMITTEE ASSIGNMENTS

RANKING MINORITY MEMBER: ASSESSMENT AND TAXATION  
COMMERCE  
MEMBER: JOINT COMMITTEE ON INFORMATION  
TECHNOLOGY

TOM HOLLAND  
STATE SENATOR, 3RD DISTRICT  
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April 2nd, 2019

Chairman Johnson and Committee Members:

Good afternoon! My name is Tom Holland and I am the State Senator for the Kansas Senate 3rd District serving portions of Douglas and Leavenworth counties. I am here today to ask for your support of Senate Bill 104, and specifically the portion of the bill concerning "The Golden Years Homestead Property Tax Freeze Act".

The Act would particularly assist those limited income Kansas senior and disabled veteran homeowners whose homesteads are located in either 1) high valuation growth areas of the state or 2) areas experiencing depopulation / a shrinking commercial property tax base. The Act would allow certain qualifying Kansas seniors age 65 or older or disabled veterans to make application to the Kansas Department of Revenue (KDOR) to literally freeze their property taxes. They would continue to make full payment on their property tax bill to the county treasurer but would receive a fully refundable rebate check from the KDOR for the difference between their current year property tax bill versus their property tax liability for the tax year in which their property taxes were frozen. The homeowner would have to make separate application for each year he/she wanted to freeze their property taxes. A provision has been made for the surviving spouse (provided he or she is residing in the homestead) to continue participating with the refund program if so desired. An additional provision has been added to also provide a sliding rebate for qualifying disabled veterans who rent under the existing Homestead Refund.

As elected officials to the Kansas Legislature, it is imperative that we do everything within our powers to keep disabled veterans and senior Kansans from literally being taxed out of their homes. The act does not in any way impact the tax base of local units of government, it does not require a constitutional amendment to implement and it does not require significant state general fund (SGF) expenditures to fund. I hope you will join me in helping our Kansas seniors and disabled veterans by supporting SB 104.

Thank you,

A handwritten signature in black ink, appearing to read "Tom Holland", with a stylized flourish at the end.

Tom Holland  
Senator – 3rd District