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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 15, 2024
Subject: Senate Bill No. 453

Summary

Senate Bill No. 453 relates to the homestead property tax refund act and would exclude social security payments from household income and expand eligibility related to increased property tax homestead property tax refund claims.

Currently, beginning with tax year 2022, K.S.A. 2023 Supp. 79-4508a provides a homestead property tax refund to certain seniors and disabled veterans calculated based on the increase in property tax over the base year property tax amount for the claimant's homestead.

The bill would amend K.S.A. 2023 Supp. 79-4508a to:

- (1) Exclude all payments under the federal social security act from the definition of "household income" for purposes of this provision;
- (2) Increase the maximum household income for eligibility from \$50,000 to \$80,000 and provide that the income eligibility provision shall not apply to disabled veterans;
- (3) Increase the maximum appraised value of the homestead for the base year for eligibility from \$350,000 to \$500,000;
- (4) Add an annual adjustment for the homestead's maximum appraised value beginning with base year 2022;
- (5) Remove the claimant's age requirement for eligibility of 65 years or older; and
- (6) Provide that the amendments shall be applied retroactively, and the deadline to file claims for tax years 2022 and 2023 would be extended to April 15, 2025.

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The bill would take effect from and after its publication in the statute book.