Session of 2025

HOUSE BILL No. 2080

By Committee on Taxation

Requested by Representative Bryce on behalf of Representative Roth

1-23

AN ACT concerning property taxation; relating to residential property; restricting homestead taxes to not more than the established base year amount for individuals 65 years of age and older.

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

Section 1. (a) Notwithstanding any other law to the contrary, upon filing of an application with the county treasurer, the property or ad valorem taxes levied and collected on any homestead property owned and actually and regularly occupied and used predominantly as a residence by an individual or individuals that qualify pursuant to subsection (b), or surviving spouse thereof, shall not exceed the base year amount. If the property or ad valorem taxes that are levied are less than the amount established as the base year amount, the lesser amount shall be levied and collected and such amount shall be used as the base year amount for successive years.

(b) To qualify pursuant to subsection (a), a homestead property owner shall:

(1) Have actually and regularly occupied and used this homestead predominantly as a residence for the prior taxable year; and

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

(c) All moneys received from taxes levied upon homestead property provided by this section shall be allocated and distributed to the appropriate taxing subdivisions pursuant to the proportion of the cumulative tax levies for such property.

(d) In administering this section, the division of property valuation shall make available suitable forms with instructions for claimants. Copies of such forms shall also be made available to all county clerks and county treasurers in sufficient numbers to supply claimants residing in their respective counties. It shall be the duty of the county clerk to assist any claimant seeking assistance in the filing of a claim under the provisions of this act. Claimants shall submit the application to the county treasurer, who shall grant or deny the application. Applications shall be received before April 1 for the calendar year.

(e) As used in this section, "base year" means:

(1) The taxable year that a homestead property owner turns 65 years of age; or

(2) 2025 for individuals that turned 65 years of age prior to 2026.

(f) The provisions of this section shall apply to all taxable years commencing after December 31, 2025.

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