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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 25, 2025
Subject: Senate Bill No. 215, As Introduced

Summary

Senate Bill No. 215 relates to the homestead property tax refund act and would exclude social security payments from household income and increase the household income and appraised value thresholds for eligibility of seniors and disabled veterans related to increased property tax claims.

Beginning with tax year 2022, K.S.A. 2024 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. There are eligibility requirements including that the claimant's "household income" for the year the claim is filed is \$50,000 or less. "Household income" is defined in K.S.A. 2024 Supp. 79-4502 and includes 50% of social security payments, except disability payments. The upper limit household income threshold for eligibility is adjusted annually by a cost of living adjustment. The appraised value of the claimant's homestead for the base year also must be \$350,000 or less.

The bill would amend K.S.A. 2024 Supp. 79-4508a for purposes of the eligibility requirements to:

- (1) Exclude all payments under the federal social security act from the definition of "household income";
- (2) Increase the claimant's upper limit household income threshold for the year the claim is filed to \$80,000;
- (3) Continue the cost of living adjustments to the upper limit of household income;

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- (4) Increase the upper limit of appraised value of the claimant's homestead for the base year to \$595,000; and
- (5) Add an annual adjustment to the upper limit appraised value threshold amount for base years commencing after 2025.

The household income and appraised value amendments would apply commencing with tax year 2025.

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