

State of Kansas
Senate Chamber

TOM HOLLAND
STATE SENATOR, 3RD DISTRICT
DOUGLAS, JEFFERSON AND LEAVENWORTH COUNTIES

HOME ADDRESS:
961 E. 1600 ROAD
BALDWIN CITY, KS 66006
(785) 865-2786



ROOM 181-E, STATE CAPITOL
TOPEKA, KANSAS 66612
(785) 296-7372
1-800-432-3924
tom.holland@senate.ks.gov

COMMITTEE ASSIGNMENTS

RANKING MINORITY MEMBER: ASSESSMENT AND TAXATION
COMMERCE
MEMBER: FINANCIAL INSTITUTIONS AND INSURANCE
INTERSTATE COOPERATION
JOINT COMMITTEE ON ECONOMIC DEVELOPMENT
JOINT COMMITTEE ON INFORMATION TECHNOLOGY

March 8th, 2012

Chairman Donovan and Committee Members:

Good morning! I am here today to ask for your support of Senate Bill 370, otherwise known as "The Senior Citizen Property Tax Deferral Act".

Senate Bill 370 is designed to assist those limited income Kansas seniors whose homesteads are located in high valuation growth areas of the state or that face an unanticipated financial hardship. The Act would allow certain Kansas seniors age 65 or older to make application to the Kansas Department of Revenue (KDOR) to defer either a portion or all ad valorem taxes levied on their homestead (annual maximum limit of \$2,500). The homeowner would have to make separate application for each year he/she wanted to defer taxes. The KDOR would pay the county treasurer the amount of deferred tax upon issuance of a certificate of deferral. Upon transfer of ownership, death of the taxpayer, or other qualifying circumstance, previously deferred taxes and interest are due. A provision has been made for the surviving spouse (provided he or she is at least 60 years of age and is residing in the homestead) to continue on with the deferral program if so desired.

The legislation would also require the KDOR secretary to submit to the governor and the legislature an annual report documenting the number of taxpayers establishing claims for deferral, the amount of taxes deferred in each county and any other information that the secretary considers useful. The provisions of the legislation would commence on January 1st, 2013; the submittal of claims for deferral of property taxes would be discontinued after December 31st, 2017.

As elected officials to the Kansas Legislature, it is imperative that we do everything within our powers to avoid having Kansas seniors literally taxed out of their homes. This legislation does that without requiring significant expenditures or changes to the state constitution. I hope you will join me in helping our Kansas seniors by supporting SB 370.

Thank you,



Tom Holland
State Senator – 3rd District

Sn. Assmnt & Tax
3-8-12
Attachment # 6