

SENATE BILL No. 91

By Senators Holland, Baumgardner, Doll, Faust-Goudeau, Haley, Hawk, Lynn,
Petty and Sykes

2-4

1 AN ACT concerning taxation; relating to income tax; establishing the
2 golden years homestead property tax freeze act; establishing the
3 golden years homestead property tax freeze act, residential property tax
4 refunds; providing homestead property tax refund to renters; amending
5 K.S.A. 2018 Supp. 79-4501, 79-4502, 79-4508, 79-4509, 79-4511 and
6 79-4522 and repealing the existing sections.

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

8 New Section 1. The provisions of sections 1 through 17, and
9 amendments thereto, shall be known as and may be cited as the golden
10 years homestead property tax freeze act. The purpose of this act shall be to
11 provide refunds arising from increased ad valorem tax assessments to: (a)
12 Certain persons who are of qualifying age and who own their homesteads;
13 or (b) certain persons who have a disability as a result of military service
14 and who own their homesteads.

15 New Sec. 2. As used in this act:

16 (a) "Act" means the golden years homestead property tax freeze act.

17 (b) "Base year" means the year in which an individual becomes an
18 eligible claimant and who is also eligible for a claim for refund pursuant to
19 section 16, and amendments thereto. For any individual who would
20 otherwise be an eligible claimant prior to 2018, such base year shall be
21 deemed to be 2018 for the purposes of this act. In the event an individual
22 is no longer an eligible claimant under this act, the individual shall
23 establish a new base year in the year that the individual becomes an
24 eligible claimant.

25 (c) "Claimant" means a person who has filed a claim under the
26 provisions of this act and was, during the entire calendar year preceding
27 the year in which such claim was filed for refund under this act, except as
28 provided in section 3, and amendments thereto, both domiciled in this state
29 and was: (1) A person who is 65 years of age or older; or (2) a disabled
30 veteran. The surviving spouse of a person 65 years of age or older or a
31 disabled veteran who was receiving benefits pursuant to this section at the
32 time of the claimant's death, shall be eligible to continue to receive
33 benefits until such time the surviving spouse remarries.

34 (d) "Disabled veteran" means a person who is a resident of Kansas
35 and has been honorably discharged from active service in any branch of

Proposed Amendments to Senate Bill No. 91
Committee on Assessment & Taxation
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1 contained in such record to the county treasurer in lieu of paying that
2 portion of the first half of taxes on the claimant's homestead in the current
3 year, which equals the amount of the golden years homestead property tax
4 freeze refund received by the claimant for taxes levied in the preceding
5 year up to the amount of the first half of the property taxes due.

6 (d) The county treasurer shall certify and return the electronic record
7 referred to in subsection (a), including any changes made by the county
8 clerk pursuant to subsection (c), to the director of taxation by December 31
9 of each year. After receiving a claim of any claimant who is listed in the
10 electronic record submitted by the county treasurer, the director shall
11 examine the same, and, if the claim is valid, the director of accounts and
12 reports shall draw a warrant in favor of the county in which the claimant's
13 homestead is located upon a voucher approved by the director of taxation
14 in the amount of the allowable claim for refund. Sufficient information to
15 identify the claimant shall be directed to the county treasurer with each
16 warrant. Any taxes levied in any year on the homestead of any claimant
17 who has obtained the eligibility herein provided for in excess of the
18 amount paid to the county by the state and by the claimant on or before
19 December 20 of such year shall be paid by the claimant on or before May
20 10 of the succeeding year.

21 (e) For the purposes of this section, "electronic record" shall have the
22 meaning ascribed to it in K.S.A. 16-1602, and amendments thereto.

23 New Sec. 16. A claimant shall only be eligible for a claim for refund
24 under this act if: (a) The household income for the year in which the claim
25 is filed is \$50,000 or less; (b) the appraised value of the homestead is
26 \$350,000 or less; and (c) the homestead is not subject to a mortgage or any
27 other security interest.

28 New Sec. 17. If there are delinquent property taxes on the claimant's
29 homestead, the refund shall be paid to the county treasurer of the county in
30 which such homestead is located and applied first to the oldest of such
31 delinquent property taxes and applied forward to the most recent
32 delinquent property taxes and then to any other property taxes due on the
33 claimant's homestead.

34 Sec. 18. K.S.A. 2018 Supp. 79-4501 is hereby amended to read as
35 follows: 79-4501. The title of this act shall be the homestead property tax
36 refund act. The purpose of this act shall be to provide ad valorem tax
37 refunds to: (a) Certain persons who are of qualifying age who own *or rent*
38 their homestead; (b) certain persons who have a disability, who own *or*
39 rent their homestead; and (c) certain persons other than persons included
40 under the provisions of *subsection* (a) or (b) who have low incomes and
41 dependent children and own *or rent* their homestead.

42 Sec. 19. K.S.A. 2018 Supp. 79-4502 is hereby amended to read as
43 follows: 79-4502. As used in this act, unless the context clearly indicates

and