

**Cerebral Palsy Research Foundation of Kansas (CPRFK)
Project Exemption Certificates for Housing Persons with Disabilities**

March 10, 2021

To: Senate Committee on Assessment and Taxation

From: Patrick Jonas, CEO CPRFK

Chairwoman Tyson, Vice Chair Alley, Ranking Minority Member Holland, and members of the Senate Committee on Assessment and Taxation; I want to thank you for your willingness to allow me to provide testimony on behalf of the Cerebral Palsy Research Foundation of Kansas (CPRFK) in support of House Bill 2104. HB 2104 allows non-profit institutions who provide housing to persons with disabilities, the ability to utilize project exemption certificates on said projects.

CPRFK recognized the short-term and long-term benefits of independent living for persons with disabilities in the mid-1970's and partnered with the U.S. Department of Housing and Urban Development (HUD) to create the first Section 8-202 housing project in the country, designed to accommodate persons with significant physical and neurological disabilities. Importantly, only 30% of their expendable income would be required for rents. This was well before the passing of the American's with Disabilities Act, in 1990. These apartments were built with many accessibility features, which were revolutionary for the time including: lowered countertops, roll in showers, mirrored cooktops, just to name a few. Although located in Wichita, our residents come from all over the State: Kansas City, Olathe, Lawrence, Topeka, Salina, Winfield, Cheney and as far west as Dodge City, to name a few. Our property has received multiple HUD and local awards over the years.

This unique residential system, where clients hire their own staff, has worked very well, however many of the apartments themselves are in significant need of renovation. Over 40 years old, and quite frankly too small for current residents, especially with large, powered wheelchairs, which were rarely used and considered at the time of original construction, a redesign is crucial now.

Several focus groups with the residents were held over 2 years ago and significant input from the residents were incorporated into a new apartment design. With HUD's encouragement to initiate a Preservation Project, we have embarked on a significant re-build of the property, so that our independent housing mission will be in place for another 40 to 50 years.

What we were not aware of, was that a Project Exemption Certificate, would not be allowed for "Human Habitation" projects, which adversely impacts our funding for this major renovation. The Department of Revenue has been very accommodative and has allowed the exemption for the congregate building which will not be lived in but denied the exemption (due to how the current state law is written) for the residential apartments. Revenue themselves appeared to feel that this exclusion was not meant for projects like ours.

Speaking for the residents we serve, CPRFK supports HB 2104. This important legislation ensures more dollars are used to help serve people with disabilities and we would encourage your support.

On behalf of the Cerebral Palsy Research Foundation of Kansas I would like to thank you for this opportunity and will answer any questions you may have.