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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 11, 2021
Subject: Senate Bill No. 76

Summary

Senate Bill No. 76 establishes the Golden Years Homestead Property Tax Freeze Act that would provide refunds arising from increased property tax assessments paid on qualifying residential homestead property equivalent to the property tax increase over a base year.

For claimants who would be eligible at the time of enactment, 2019 would be the base year. The program benefits would begin with tax year 2020. Going forward, the base year would be the first year in which an individual becomes eligible to claim the refund.

To qualify for the program, the claimant must be:

- age 65 or older or a disabled veteran as defined by the act;
- a resident of Kansas and own their homestead;
- their household income must be \$50,000 or less; and
- the appraised value of the homestead must be \$350,000 or less.

Under the program, an eligible claimant would file a claim for the refund with the department of revenue on or before April 15 the following year.

- The director of taxation administers the program.
- Limited to one claimant per household per year.

- A taxpayer is not eligible if received a homestead refund or SAFESR credit for the same year.
- The maximum annual claim is \$2,500 per claimant.
- Claims would be paid from the income tax refund fund.

If there are delinquent property taxes on the homestead, the refund would be paid to the county treasurer and applied to the delinquency.

The director of taxation may apply the amount of the claim against any outstanding state tax liability of the claimant or member of the household.

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