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To: House Taxation Committee  
From: Mark Tomb, VP of Governmental Affairs  
Date: 3/14/2023

Re: Testimony in Support of SB 33

On behalf of the Kansas Association of REALTORS® (KAR), thank you for the opportunity to provide testimony in support of SB 33, legislation that makes numerous changes regarding state income taxes, including a provision that expands the Homestead Property Tax Refund process for low-income seniors and disabled veterans. While we support the entire legislation, KAR's testimony will focus on property tax relief included in Section 3.

The Kansas Association of REALTORS® represents over 11,000 members involved in residential, agricultural and commercial real estate and has advocated on behalf of the state's property owners for more than 100 years. REALTORS® serve an important role in the state's economy and are dedicated to working with our elected officials to create better communities by supporting economic development, a high quality of life and providing affordable housing opportunities while protecting the rights of private property owners.

Regarding Property Taxes, the KAR Legislative Policy Statement states:

REALTORS® believe that real estate is burdened with an excessive share of the constantly increasing cost of state and local government. While we realize the importance of many programs funded through property tax revenues, we believe tax revenues should be equitably collected from a variety of sources and encourage taxing jurisdictions to consider the negative impact to the housing market associated with any potential increase in property tax rates.

REALTORS® believe that the private ownership of real property is the foundation of our nation's free enterprise system. KAR enthusiastically supports legislation such as SB 33 because this increases the likelihood that a senior or disabled veteran on a fixed income will be able to stay in their home. KAR has historically supported the mechanics of this program because it allows for direct relief to those that need it most while not negatively impacting local government budgets.

This expansion includes increasing the household income threshold by excluding Social Security income and increasing the maximum appraised valuation of a participating home from \$350,000 to \$595,000. In conclusion, KAR supports property tax relief included in this legislation and is encouraged by SB 33 and similar proposals that reduce the property tax burden on our low-income seniors and heroes. Thank you for your time and consideration of our testimony.