

## HOUSE BILL No. 2528

By Committee on Taxation

Requested by Representative Bryce on behalf of Representative Roth

1-18

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1 AN ACT concerning property taxation; relating to residential property;  
2 restricting homestead taxes to not more than the established base year  
3 amount for individuals 65 years of age and older.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) Notwithstanding any other law to the contrary, upon  
7 filing of an application with the county treasurer, the property or ad  
8 valorem taxes levied and collected on any homestead property owned and  
9 actually and regularly occupied and used predominantly as a residence by  
10 an individual or individuals that qualify pursuant to subsection (b), or  
11 surviving spouse thereof, shall not exceed the base year amount. If the  
12 property or ad valorem taxes that are levied are less than the amount  
13 established as the base year amount, the lesser amount shall be levied and  
14 collected and such amount shall be used as the base year amount for  
15 successive years.

16 (b) To qualify pursuant to subsection (a), a homestead property owner  
17 shall:

18 (1) Have actually and regularly occupied and used this homestead  
19 predominantly as a residence for the prior taxable year; and

20 (2) be 65 years of age or older immediately preceding January 1 of  
21 the taxable year that the exemption is sought.

22 (c) All moneys received from taxes levied upon homestead property  
23 provided by this section shall be allocated and distributed to the  
24 appropriate taxing subdivisions pursuant to the proportion of the  
25 cumulative tax levies for such property.

26 (d) In administering this section, the division of property valuation  
27 shall make available suitable forms with instructions for claimants. Copies  
28 of such forms shall also be made available to all county clerks and county  
29 treasurers in sufficient numbers to supply claimants residing in their  
30 respective counties. It shall be the duty of the county clerk to assist any  
31 claimant seeking assistance in the filing of a claim under the provisions of  
32 this act. Claimants shall submit the application to the county treasurer, who  
33 shall grant or deny the application. Applications shall be received before  
34 April 1 for the calendar year.

35 (e) As used in this section, "base year" means:

1       (1) The taxable year that a homestead property owner turns 65 years  
2 of age; or

3       (2) 2024 for individuals that turned 65 years of age prior to 2025.

4       (f) The provisions of this section shall apply to all taxable years  
5 commencing after December 31, 2024.

6       Sec. 2. This act shall take effect and be in force from and after its  
7 publication in the statute book.