

SENATE BILL No. 225

By Committee on Assessment and Taxation

2-6

1 AN ACT concerning property; relating to homesteads; requiring counties
2 to purchase homesteads at the appraised values set by county appraisers
3 upon applications made by the owners under certain conditions.
4

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

6 Section 1. (a) On and after January 1, 2026, an owner of any
7 homestead listed and assessed for property taxation purposes that is
8 occupied as the primary residence of such owner may make application to
9 the board of county commissioners of the county in which such property is
10 located for the sale of such homestead to such county for an amount equal
11 to the appraised value of such homestead as set by the county appraiser for
12 the tax year in which the application is made.

13 (b) An owner shall not be eligible to make application pursuant to this
14 section when:

15 (1) There are delinquent property taxes owed for the homestead; or

16 (2) the owner has owned the homestead and occupied the homestead
17 as the primary residence of the owner for less than 24 months.

18 (c) If there is more than one owner of the homestead, all owners must
19 agree to sell such homestead to the county. The owners must be able to
20 convey fee simple title to the homestead at closing.

21 (d) After a qualifying application is received by the board of county
22 commissioners, the county shall agree to purchase fee simple title to the
23 homestead for an amount equal to the appraised value of such homestead
24 as set by the county appraiser for the tax year in which the application is
25 made, enter into a sales contract with the owners for such purchase and
26 close the sale transaction, including payment, within 120 days of the
27 application.

28 (e) For purposes of administering this section, each board of county
29 commissioners shall develop and make available an application form with
30 instructions for homestead owners and provide a copy of such form to the
31 county appraiser, county clerk and county treasurer who shall also make
32 the form readily available to homestead owners.

33 (f) As used in this section, "homestead" means the dwelling, or any
34 part thereof, that is occupied as a residence by the owner and so much of
35 the land surrounding it, as defined as a home site for ad valorem tax
36 purposes, and may consist of a part of a multi-dwelling or multi-purpose

- 1 building and a part of the land upon which it is built or a manufactured
- 2 home or mobile home and the land upon which it is situated.
- 3 Sec. 2. This act shall take effect and be in force from and after its
- 4 publication in the statute book.