Notice

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Tax Type: Homestead Property Tax Refunds
Brief Description: Homestead Property Tax Refund Law Changes -- Senate Bill 226 from 2000 Legislative Session
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Body:

Office of the Secretary
Kansas Department of Revenue

NOTICE 00-10

Changes To The Kansas Homestead Property Tax Refund Law

The 2000 Kansas Legislature enacted Senate Bill 226, which includes three changes to the Kansas law governing Homestead Property Tax Refunds. These changes are effective July 1, 2000.

A claimant's qualification for the Homestead Property Tax Refund is based, in part, on his or her income. Before the change in the law, "income" for homestead purposes, included "all payments received under the federal social security act…" Under the new law, income does not include Social Security disability payments. The new law includes "all payments received under the federal social security act *except disability payments*…"

The bill also changes the manner in which disputed claims for refund are resolved. Under prior law, disputed claims were appealed directly to the Board of Tax Appeals. Now, disputed claims will first be considered under the Department of Revenue's informal conference procedure.

Finally, the bill expands the provision dealing with extensions of time to file a homestead refund claim. Under the new law, the director of taxation may extend the time for filing any Homestead claim or accept a claim filed after the filing deadline when good cause exists. The claim must be filed within four years of the original filing deadline to be eligible for the refund.

To obtain additional copies of this or any other notice call the Kansas Department of Revenue's voice mail forms request line at (785) 296-4937 or download them from our web site: **www.ink.org/public/kdor**. If you have any questions about this notice or the Kansas Homestead Property Tax Refund program, please contact our Taxpayer Assistance Center.

Taxpayer Assistance Center
Docking State Office Building
915 SW Harrison St., 1st Floor
Topeka, KS 66625-0001
In Topeka call: 368-8222
Outside Topeka call toll free: 1-877-526-7738
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