Policy & Research
915 SW Harrison St
Topeka KS 66612-1588

Phone: 785-296-3081
FAX: 785-296-7928
www.ksrevenue.org

Nick Jordan, Secretary
Richard Cram, Director

Department of Revenue

Sam Brownback, Governor

NOTICE 12-14

HOMESTEAD PROPERTY TAX REFUNDS FOR RENTERS REPEALED

Kansas law provides a partial refund of property taxes paid by low income homeowners who are elderly, disabled, or have dependents under the age of 18 living with them. The refund is also available to low income homeowners who are disabled veterans or spouses of military personnel who died in the line of duty. The definition of a "claimant" and the specific requirements which must be met can be found in K.S.A. 79-4502.

In addition to homeowners the refund has been available to renters, with 15% of the rent being treated as a deemed payment of property tax.

During the 2012 Legislative Session House Bill 2117 was passed and signed into law. Amendments made in Sections 30 through 35 of the Bill provide that as of January 1, 2013, only homeowners may claim a homestead property tax refund. On and after January 1, 2013, renters no longer qualify and may not claim a homestead property tax refund.

The last year for which renters may claim a homestead property tax refund is 2012.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about homestead property tax refunds, please contact:

Taxpayer Assistance Center
Kansas Department of Revenue
915 SW Harrison St., 1st Floor
Topeka, KS 66612-1588
Phone: 785-368-8222
Fax: 785-291-3614