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**NOTICE 22-09**

# NEW HOMESTEAD PROPERTY TAX REFUND PROGRAM AVAILABLE

**(OCTOBER 4, 2022)**

During the 2022 Legislative Session House Bill 2239 was passed and signed into law. New Section 17 of the Bill creates a new homestead property tax refund program. Sections 46 – 48 of the Bill amend existing provisions of the homestead property refund tax act to recognize the claim created by New Section 17.

New Section 17 provides, for tax year 2022 and all tax years thereafter, for refund claims to be paid to claimants for the amount by which the claimant's residential property tax exceeds the amount of the claimant's property tax in the claimant's base year. New Section 17(b) defines "base year" to be the year in which an individual becomes an eligible claimant and is also eligible for a claim for a refund under the provisions of New Section 17, or 2021, whichever is later.

To be eligible, a claimant must be at least 65 years old or a disabled veteran, reside in a homestead with an appraised value of $350,000 or less for the entire year, and have a household income of $50,000 or less for the year of the claim. A surviving spouse of an eligible claimant continues to be eligible unless they remarry. The $350,000 homestead appraised value limitation only applies to the claimant's base year.

To claim the refund, beginning January 1, 2023, an eligible claimant may complete and submit a Kansas Form K-40SVR, Property Tax Relief Claim for Seniors and Disabled Veterans.

Claimants of refunds under New Section 17 are prohibited from requesting refunds under the existing homestead property tax refund or selective assistance for effective senior relief (SAFESR) credit programs.

The provisions of New Section 17 are specifically made part of the homestead property tax refund act by New Section 17(f).

Section 46 of the Bill amends K.S.A. 79-4502, which is part of the homestead property tax refund act, to recognize the new refund found in New Section 17. Similarly, Section 47 of the Bill, amends K.S.A. 79-4508 for the same purpose. And Section 49 amends K.S.A. 79-4509 to provide the $700 limitation for the current homestead refund program, which continues in effect, and does not apply to claims made under New Section 17.

## TAXPAYER ASSISTANCE

Additional copies of this notice, forms or publications are available from our web site, www.ksrevenue.gov. If you have questions about this Notice, please contact:

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