

NOTICE 25-05

**HOUSEHOLD INCOME FOR PROPERTY TAX RELIEF CLAIMS
FOR SENIORS AND DISABLED VETERANS**

(JULY 3, 2025)

During the 2025 Legislative Session, House Bill 2231 was passed and signed into law. Section 11 of the Bill amends K.S.A. 2024 Supp. 79-4508a, which addresses property tax relief claims for seniors and disabled veterans, to define the term “household income”.

K.S.A. 79-4508a establishes a property tax refund program for seniors 65 and over and disabled veterans. The program allows certain seniors and disabled veterans to receive a refund for property tax paid in the current year that is more than the amount paid in the base year (which has been determined in accordance with the statute).

To qualify for this program a claimant’s household income for the year in which the claim is filed must be \$56,450 or less for calendar year 2024. Note that a cost-of-living adjustment is made to the household income limitation each year. For calendar year 2025 the income limitation will be \$58,041. Section 11 of the Bill amends K.S.A. 79-4508a(b), a definitional section, to add paragraph (3) which provides:

(3) For tax year 2025, and all tax years thereafter, “household income” means the total Kansas adjusted gross income of all persons of a household in a calendar year while members of such household.

Kansas adjusted gross income is calculated when completing a Kansas individual income tax return. As a result, it may be necessary for all members of a household to prepare a pro forma Kansas individual income tax return, regardless of whether they are required to file a Kansas income tax return, before eligibility for this property tax refund can be determined.

To claim a refund under this program, complete Form K-40SVR, Kansas Property Tax Relief Claim for Seniors and Disabled Veterans.

Kansas also provides two other property tax relief programs that were not changed by this legislation. One, referred to simply as a homestead property refund claim, is submitted on Form K-40H, Kansas Homestead Claim. The other, referred to as a SAFESR (Selective Assistance For Effective Senior Relief) claim, is submitted on Form K-40PT, Kansas Property Tax Relief Claim for Low Income Seniors. The use of Kansas Adjusted Gross Income as household income is only applicable to claims made on the K-40SVR, Kansas Property Tax Relief Claim for Seniors and Disabled Veterans for claim years 2025 and beyond. Please note that 2025 legislation does not

change in the way in which household income is determined on the K-40H, Kansas Homestead Claim and the K-40PT, Kansas Property Tax Relief Claim for Low Income Seniors for claim year 2025.

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