

## 2023 Kansas Statutes

**79-4530. Refund of property tax imposed on certain residential property, when. (a)**

Whenever the appraised valuation of any single-family owner-occupied residential real property established for property taxation purposes exceeds by 75% or more the appraised valuation of such property for such purposes established for utilization for the next preceding taxable year, and if such increase is not due to such property being improved, a portion of the property tax attributable to such increase shall be refunded to the taxpayer as provided by this section.

(b) Any person who qualifies for a refund pursuant to the provisions of subsection (a) and has completed an appeal pursuant to K.S.A. 79-1448, and amendments thereto, from the appraised valuation established for such residential real property may apply for a refund of property tax to the division of taxation of the department of revenue. For the taxable year for which such increase is established, the amount of such refund shall be equal to 80% of the property tax attributable to such increase; for the taxable year next succeeding the taxable year for which such increase is established, the amount of such refund shall be equal to 50% of the property tax attributable to such increase; and for the second taxable year succeeding the taxable year for which such increase is established, the amount of such refund shall be equal to 25% of the property tax attributable to such increase.

(c) The secretary of revenue shall adopt rules and regulations necessary to effectively implement the provisions of this section, and shall devise forms necessary for the implementation of this section.

(d) The provisions of this section shall be applicable to all taxable years commencing after December 31, 1996.

**History:** L. 1997, ch. 126, § 49; July 1.