

SENATE BILL No. 91

By Senators Holland, Baumgardner, Doll, Faust-Goudeau, Haley, Hawk, Lynn,
Petty and Sykes

2-4

1 AN ACT concerning taxation; relating to income tax; establishing the
2 golden years homestead property tax freeze act, residential property tax
3 refunds; providing homestead property tax refund to renters; amending
4 K.S.A. 2018 Supp. 79-4501, 79-4502, 79-4508, 79-4509, 79-4511 and
5 79-4522 and repealing the existing sections.
6

7 *Be it enacted by the Legislature of the State of Kansas:*

8 New Section 1. The provisions of sections 1 through 17, and
9 amendments thereto, shall be known as and may be cited as the golden
10 years homestead property tax freeze act. The purpose of this act shall be to
11 provide refunds arising from increased ad valorem tax assessments to: (a)
12 Certain persons who are of qualifying age and who own their homesteads;
13 or (b) certain persons who have a disability as a result of military service
14 and who own their homesteads.

15 New Sec. 2. As used in this act:

16 (a) "Act" means the golden years homestead property tax freeze act.

17 (b) "Base year" means the year in which an individual becomes an
18 eligible claimant and who is also eligible for a claim for refund pursuant to
19 section 16, and amendments thereto. For any individual who would
20 otherwise be an eligible claimant prior to 2018, such base year shall be
21 deemed to be 2018 for the purposes of this act. In the event an individual
22 is no longer an eligible claimant under this act, the individual shall
23 establish a new base year in the year that the individual becomes an
24 eligible claimant.

25 (c) "Claimant" means a person who has filed a claim under the
26 provisions of this act and was, during the entire calendar year preceding
27 the year in which such claim was filed for refund under this act, except as
28 provided in section 3, and amendments thereto, both domiciled in this state
29 and was: (1) A person who is 65 years of age or older; or (2) a disabled
30 veteran. The surviving spouse of a person 65 years of age or older or a
31 disabled veteran who was receiving benefits pursuant to this section at the
32 time of the claimant's death, shall be eligible to continue to receive
33 benefits until such time the surviving spouse remarries.

34 (d) "Disabled veteran" means a person who is a resident of Kansas
35 and has been honorably discharged from active service in any branch of

1 the armed forces of the United States or the Kansas national guard and
2 who has been certified by the United States department of veterans affairs
3 or its successor to have a 50% permanent disability sustained through
4 military action or accident or resulting from a disease contracted while in
5 such active service.

6 (e) "Homestead" means the dwelling, or any part thereof, owned and
7 occupied as a residence by the household and so much of the land
8 surrounding it, as defined as a home site for ad valorem tax purposes, and
9 may consist of a part of a multi-dwelling or multi-purpose building and a
10 part of the land upon which it is built or a manufactured home or mobile
11 home and the land upon which it is situated. "Owned" includes one or
12 more joint tenants or tenants in common.

13 When a homestead is occupied by two or more individuals and more
14 than one of the individuals is able to qualify as a claimant, the individuals
15 may determine between them as to who the claimant will be. If they are
16 unable to agree, the matter shall be referred to the secretary of revenue,
17 whose decision shall be final.

18 (f) "Household" means a claimant, a claimant and spouse who occupy
19 the homestead or a claimant and one or more individuals not related as
20 married individuals who together occupy a homestead.

21 (g) "Household income" means all income received by all persons of
22 a household in a calendar year while members of such household.

23 (h) "Income" means the sum of adjusted gross income under the
24 Kansas income tax act effective for tax year 2019, and tax years thereafter,
25 without regard to any maintenance, support money, cash public assistance
26 and relief, not including any refund granted under this act, the gross
27 amount of any pension or annuity, including all monetary retirement
28 benefits from whatever source derived, including, but not limited to, all
29 payments received under the railroad retirement act, except disability
30 payments, payments received under the federal social security act, except
31 that for determination of what constitutes income, such amount shall not
32 exceed 50% of any such social security payments and shall not include any
33 social security payments to a claimant who, prior to attaining full
34 retirement age, had been receiving disability payments under the federal
35 social security act in an amount not to exceed the amount of such disability
36 payments or 50% of any such social security payments, whichever is
37 greater, all dividends and interest from whatever source derived not
38 included in adjusted gross income, workers compensation and the gross
39 amount of loss of time insurance. Income does not include gifts from
40 nongovernmental sources or surplus food or other relief in kind supplied
41 by a governmental agency, nor shall net operating losses and net capital
42 losses be considered in the determination of income. Income does not
43 include veterans disability pensions or disability payments received under

1 the federal social security act.

2 (i) "Property taxes accrued" means property taxes, exclusive of
3 special assessments, delinquent interest and charges for service, levied on
4 a claimant's homestead in 2018 or any calendar year thereafter by the state
5 of Kansas and the political and taxing subdivisions of the state. When a
6 homestead is owned by two or more persons or entities as joint tenants or
7 tenants in common and one or more of the persons or entities is not a
8 member of the claimant's household, "property taxes accrued" is that part
9 of property taxes levied on the homestead that reflects the ownership
10 percentage of the claimant's household. For purposes of this act, property
11 taxes are levied when the tax roll is delivered to the local treasurer with the
12 treasurer's warrant for collection. When a claimant and household own
13 their homestead for only a part of a calendar year, "property taxes accrued"
14 means only taxes levied on the homestead when both owned and occupied
15 as a homestead by the claimant's household at the time of the levy,
16 multiplied by the percentage of 12 months that the property was owned
17 and occupied by the household as its homestead in that year. When a
18 household owns and occupies two or more different homesteads in the
19 same calendar year, property taxes accrued shall be the sum of the taxes
20 allocable to those several properties while occupied by the household as its
21 homesteads during the year. Whenever a homestead is an integral part of a
22 larger unit such as a multi-purpose or multi-dwelling building, property
23 taxes accrued shall be that percentage of the total property taxes that is
24 equal to the percentage of the value of the homestead compared to the total
25 unit's value. For the purpose of this act, the word "unit" refers to that
26 parcel of property covered by a single tax statement of which the
27 homestead is a part.

28 New Sec. 3. The right to file a claim under this act may be exercised
29 on behalf of a claimant by such person's legal guardian, conservator or
30 attorney-in-fact. When a claimant dies after having filed a timely claim,
31 the amount thereof shall be disbursed to another member of the household
32 as determined by the director of taxation. If the claimant was the only
33 member of such person's household, the claim may be paid to such
34 person's executor or administrator, but if neither is appointed and qualified,
35 the amount of the claim may be paid upon a claim duly made to any heir at
36 law. In the absence of any such claim within two years of the filing of the
37 claim, the amount of the claim shall escheat to the state. When a person
38 who would otherwise be entitled to file a claim under the provisions of this
39 act dies prior to filing such claim, another member of such person's
40 household may file such claim in the name of such decedent, subject to the
41 deadline prescribed by section 5, and amendments thereto, and the director
42 shall pay the amount to which the decedent would have been entitled to
43 such person filing the claim. If the decedent was the only member of such

1 person's household, the decedent's executor or administrator may file such
2 claim in the name of the decedent, and the claim shall be paid to the
3 executor or administrator. In the event that neither an executor or
4 administrator is appointed and qualified, such claim may be made by any
5 heir at law and the claim shall be payable to such heir at law. Any of the
6 foregoing provisions shall be applicable in any case where the decedent
7 dies in the calendar year preceding the year in which a claim may be made
8 under the provisions of this act, if such decedent was a resident of or
9 domiciled in this state during the entire part of such year that such
10 decedent was living. Where the decedent's death occurs during the
11 calendar year preceding the year in which a claim may be made, the
12 amount of the claim that would have been allowable if the decedent had
13 been a resident of or domiciled in this state the entire calendar year of such
14 person's death shall be reduced in a proportionate amount equal to a
15 fraction of the claim otherwise allowable, the numerator of which fraction
16 is the number of months in such calendar year following the month of the
17 decedent's death, and the denominator of which is 12.

18 New Sec. 4. A claimant may claim property tax relief under this act
19 with respect to property taxes accrued and, after audit by the director of
20 taxation with respect to this act, the allowable amount of such claim shall
21 be paid, except as otherwise provided in sections 6, 15 and 17, and
22 amendments thereto, to the claimant from the income tax refund fund upon
23 warrants of the director of accounts and reports pursuant to vouchers
24 approved by the director of taxation or by any person designated by the
25 claimant, but no warrant issued shall be drawn in an amount of less than
26 \$5. No interest shall be allowed on any payment made to a claimant
27 pursuant to this act.

28 New Sec. 5. Except as provided in section 14, and amendments
29 thereto, no claim in respect of property taxes levied in any year shall be
30 paid or allowed unless such claim is actually filed with and in the
31 possession of the department of revenue on or before April 15 of the year
32 next succeeding the year in which such taxes were levied.

33 New Sec. 6. The amount of any claim otherwise payable under this
34 act may be applied by the director of taxation against any liability
35 outstanding on the books of the department of revenue against the
36 claimant, or against any other individual who was a member of such
37 person's household in the year that the claim relates.

38 New Sec. 7. Only one claimant per household per year shall be
39 entitled to relief under this act.

40 New Sec. 8. (a) Commencing in tax year 2019, and all tax years
41 thereafter, the amount of any claim pursuant to this act shall be computed
42 by deducting the homestead ad valorem tax amount in the tax year the
43 refund is sought from the amount of a claimant's base year homestead ad

1 valorem tax amount.

2 (b) The amount of claim shall be computed only to the nearest \$1.

3 (c) A taxpayer shall not be eligible for a claim pursuant to this act if
4 such taxpayer has received for such property for such tax year either: (1) A
5 homestead property tax refund pursuant to K.S.A. 79-4501 et seq., and
6 amendments thereto; or (2) the selective assistance for effective senior
7 relief (SAFESR) credit pursuant to K.S.A. 2018 Supp. 79-32,263, and
8 amendments thereto.

9 New Sec. 9. In administering this act, the director of taxation shall
10 make available suitable forms with instructions for claimants. Copies of
11 such forms shall also be made available to all county clerks and county
12 treasurers in sufficient numbers to supply claimants residing in their
13 respective counties. It shall be the duty of the county clerk to assist any
14 claimant seeking assistance in the filing of a claim under the provisions of
15 this act. The county treasurer of each county shall mail to each taxpayer,
16 with the property tax statement of such taxpayer, information on eligibility
17 for relief under this act to be provided by the secretary of revenue.

18 The secretary of revenue is hereby authorized to adopt such rules and
19 regulations as may be necessary for the administration of the provisions of
20 this act.

21 New Sec. 10. (a) Every claimant under this act shall supply to the
22 director of taxation, in support of a claim, reasonable proof of age and
23 changes of homestead, household membership, household income,
24 household assets and size and nature of property claimed as the
25 homestead.

26 (b) Every claimant who is a homestead owner, or whose claim is
27 based wholly or partly upon homestead ownership at some time during the
28 calendar year, shall supply to the director of taxation, in support of a claim,
29 the amount of property taxes levied upon the property claimed as a
30 homestead and a statement that the property taxes accrued used for
31 purposes of this act have been or will be paid by the claimant. Upon
32 request by the director, such claimant shall provide a copy of the statement
33 of property taxes levied upon the property claimed as a homestead. The
34 amount of personal property taxes levied on a manufactured home or
35 mobile home shall be set out on the personal property tax statement
36 showing the amount of such tax as a separate item.

37 (c) The information required to be furnished under subsection (b)
38 shall be in addition to that required under subsection (a).

39 New Sec. 11. In any case in which it is determined that a claim is or
40 was excessive and was filed with fraudulent intent, the claim shall be
41 disallowed in full, and, if the claim has been paid, the amount paid may be
42 recovered by assessment as income taxes are assessed, and such
43 assessment shall bear interest from the date of payment or credit of the

1 claim, until recovered, at the rate of 1% per month. The claimant in such
2 case and any person who assisted in the preparation or filing of such
3 excessive claim, or supplied information upon which such excessive claim
4 was prepared, with fraudulent intent, shall be guilty of a class B
5 misdemeanor. In any case in which it is determined that a claim is or was
6 excessive and was negligently prepared, 10% of the corrected claim shall
7 be disallowed, and, if the claim has been paid, the proper portion of any
8 amount paid shall be similarly recovered by assessment as income taxes
9 are assessed, and such assessment shall bear interest at the rate of 1% per
10 month from the date of payment until recovered. In any case in which it is
11 determined that a claim is or was excessive due to the fact that the
12 claimant neglected to include certain income received during the year, the
13 claim shall be corrected and the excess disallowed, and, if the claim has
14 been paid, the proper portion of any amount paid shall be similarly
15 recovered by assessment as income taxes are assessed.

16 New Sec. 12. No claim for relief under the provisions of this act shall
17 be allowed to any claimant who is a recipient of public funds specifically
18 designated for the payment of taxes during the period for which the claim
19 is filed.

20 New Sec. 13. A claim shall be disallowed if the director of taxation
21 finds that the claimant received title to such person's homestead primarily
22 for the purpose of receiving benefits under this act.

23 New Sec. 14. For claims in respect to property taxes levied in any
24 year, the director of taxation may extend the time for filing any claim or
25 accept a claim filed after the filing deadline when good cause exists, if the
26 claim has been filed within four years of the deadline.

27 New Sec. 15. (a) The director of taxation shall issue to the county
28 clerk by October 15 of each year an electronic record containing the name
29 of each eligible claimant who received a refund of property taxes under
30 this act for the prior year.

31 (b) When initially filing a claim under this act, the claimant shall be
32 given an election to receive such refund directly from the director of
33 taxation or have such refund applied to the claimant's ad valorem taxes in
34 the county. The claimant shall make the election on a form supplied by the
35 director of taxation. Such refund shall not be applied to any special
36 assessment.

37 (c) After the electronic record under subsection (a) has been received
38 from the director of taxation, the county clerk of the county in which the
39 property is located shall make any corrections needed, if any, based upon
40 information known by the county clerk concerning any change in
41 eligibility of any claimant listed in such record. After any needed
42 corrections have been made to the electronic record, the county clerk, on
43 behalf of each claimant listed in such record, shall certify the information

1 contained in such record to the county treasurer in lieu of paying that
2 portion of the first half of taxes on the claimant's homestead in the current
3 year, which equals the amount of the golden years homestead property tax
4 freeze refund received by the claimant for taxes levied in the preceding
5 year up to the amount of the first half of the property taxes due.

6 (d) The county treasurer shall certify and return the electronic record
7 referred to in subsection (a), including any changes made by the county
8 clerk pursuant to subsection (c), to the director of taxation by December 31
9 of each year. After receiving a claim of any claimant who is listed in the
10 electronic record submitted by the county treasurer, the director shall
11 examine the same, and, if the claim is valid, the director of accounts and
12 reports shall draw a warrant in favor of the county in which the claimant's
13 homestead is located upon a voucher approved by the director of taxation
14 in the amount of the allowable claim for refund. Sufficient information to
15 identify the claimant shall be directed to the county treasurer with each
16 warrant. Any taxes levied in any year on the homestead of any claimant
17 who has obtained the eligibility herein provided for in excess of the
18 amount paid to the county by the state and by the claimant on or before
19 December 20 of such year shall be paid by the claimant on or before May
20 10 of the succeeding year.

21 (e) For the purposes of this section, "electronic record" shall have the
22 meaning ascribed to it in K.S.A. 16-1602, and amendments thereto.

23 New Sec. 16. A claimant shall only be eligible for a claim for refund
24 under this act if: (a) The household income for the year in which the claim
25 is filed is \$50,000 or less; (b) the appraised value of the homestead is
26 \$350,000 or less; and (c) the homestead is not subject to a mortgage or any
27 other security interest.

28 New Sec. 17. If there are delinquent property taxes on the claimant's
29 homestead, the refund shall be paid to the county treasurer of the county in
30 which such homestead is located and applied first to the oldest of such
31 delinquent property taxes and applied forward to the most recent
32 delinquent property taxes and then to any other property taxes due on the
33 claimant's homestead.

34 Sec. 18. K.S.A. 2018 Supp. 79-4501 is hereby amended to read as
35 follows: 79-4501. The title of this act shall be the homestead property tax
36 refund act. The purpose of this act shall be to provide ad valorem tax
37 refunds to: (a) Certain persons who are of qualifying age who own *or rent*
38 their homestead; (b) certain persons who have a disability, who own *or*
39 *rent* their homestead; and (c) certain persons other than persons included
40 under the provisions of *subsection* (a) or (b) who have low incomes and
41 dependent children and own *or rent* their homestead.

42 Sec. 19. K.S.A. 2018 Supp. 79-4502 is hereby amended to read as
43 follows: 79-4502. As used in this act, unless the context clearly indicates

1 otherwise:

2 (a) "Income" means the sum of adjusted gross income under the
3 Kansas income tax act effective for tax year 2013 and thereafter without
4 regard to any modifications pursuant to K.S.A. 79-32,117(b)(xx) through
5 (xxiii) and (c)(xx), and amendments thereto, maintenance, support money,
6 cash public assistance and relief, not including any refund granted under
7 this act, the gross amount of any pension or annuity, including all
8 monetary retirement benefits from whatever source derived, including but
9 not limited to, all payments received under the railroad retirement act,
10 except disability payments, payments received under the federal social
11 security act, except that for determination of what constitutes income such
12 amount shall not exceed 50% of any such social security payments and
13 shall not include any social security payments to a claimant who prior to
14 attaining full retirement age had been receiving disability payments under
15 the federal social security act in an amount not to exceed the amount of
16 such disability payments or 50% of any such social security payments,
17 whichever is greater, all dividends and interest from whatever source
18 derived not included in adjusted gross income, workers compensation and
19 the gross amount of "loss of time" insurance. Income does not include gifts
20 from nongovernmental sources or surplus food or other relief in kind
21 supplied by a governmental agency, nor shall net operating losses and net
22 capital losses be considered in the determination of income. Income does
23 not include veterans disability pensions. Income does not include disability
24 payments received under the federal social security act.

25 (b) "Household" means a claimant, a claimant and spouse who
26 occupy the homestead or a claimant and one or more individuals not
27 related as husband and wife who together occupy a homestead.

28 (c) "Household income" means all income received by all persons of
29 a household in a calendar year while members of such household.

30 (d) "Homestead" means the dwelling, or any part thereof, *whether*
31 ~~owned and~~ *or rented that is* occupied as a residence by the household and
32 so much of the land surrounding it, as defined as a home site for ad
33 valorem tax purposes, and may consist of a part of a multi-dwelling or
34 multi-purpose building and a part of the land upon which it is built or a
35 manufactured home or mobile home and the land upon which it is situated.
36 "Owned" includes a vendee in possession under a land contract, a life
37 tenant, a beneficiary under a trust and one or more joint tenants or tenants
38 in common.

39 (e) "Claimant" means a person who has filed a claim under the
40 provisions of this act and was, during the entire calendar year preceding
41 the year in which such claim was filed for refund under this act, except as
42 provided in K.S.A. 79-4503, and amendments thereto, both domiciled in
43 this state and was: (1) A person having a disability; (2) a person who is 55

1 years of age or older; (3) a disabled veteran; (4) the surviving spouse of
2 active duty military personnel who died in the line of duty; or (5) a person
3 other than a person included under *paragraph* (1), (2), (3) or (4) having
4 one or more dependent children under 18 years of age residing at the
5 person's homestead during the calendar year immediately preceding the
6 year in which a claim is filed under this act. The surviving spouse of a
7 disabled veteran who was receiving benefits pursuant to subsection (e)(3)
8 ~~of this section~~ at the time of the veterans' death, shall be eligible to
9 continue to receive benefits until such time the surviving spouse remarries.

10 When a homestead is occupied by two or more individuals and more
11 than one of the individuals is able to qualify as a claimant, the individuals
12 may determine between them as to whom the claimant will be. If they are
13 unable to agree, the matter shall be referred to the secretary of revenue
14 whose decision shall be final.

15 (f) "Property taxes accrued" means property taxes, exclusive of
16 special assessments, delinquent interest and charges for service, levied on
17 a claimant's homestead in 1979 or any calendar year thereafter by the state
18 of Kansas and the political and taxing subdivisions of the state. When a
19 homestead is owned by two or more persons or entities as joint tenants or
20 tenants in common and one or more of the persons or entities is not a
21 member of claimant's household, "property taxes accrued" is that part of
22 property taxes levied on the homestead that reflects the ownership
23 percentage of the claimant's household. For purposes of this act, property
24 taxes are "levied" when the tax roll is delivered to the local treasurer with
25 the treasurer's warrant for collection. When a claimant and household own
26 their homestead part of a calendar year, "property taxes accrued" means
27 only taxes levied on the homestead when both owned and occupied as a
28 homestead by the claimant's household at the time of the levy, multiplied
29 by the percentage of 12 months that the property was owned and occupied
30 by the household as its homestead in the year. When a household owns and
31 occupies two or more different homesteads in the same calendar year,
32 property taxes accrued shall be the sum of the taxes allocable to those
33 several properties while occupied by the household as its homestead
34 during the year. Whenever a homestead is an integral part of a larger unit
35 such as a multi-purpose or multi-dwelling building, property taxes accrued
36 shall be that percentage of the total property taxes accrued as the value of
37 the homestead is of the total value. For the purpose of this act, the word
38 "unit" refers to that parcel of property covered by a single tax statement of
39 which the homestead is a part.

40 (g) "Disability" means:

41 (1) Inability to engage in any substantial gainful activity by reason of
42 any medically determinable physical or mental impairment which can be
43 expected to result in death or has lasted or can be expected to last for a

1 continuous period of not less than 12 months, and an individual shall be
2 determined to be under a disability only if the physical or mental
3 impairment or impairments are of such severity that the individual is not
4 only unable to do the individual's previous work but cannot, considering
5 age, education and work experience, engage in any other kind of
6 substantial gainful work which exists in the national economy, regardless
7 of whether such work exists in the immediate area in which the individual
8 lives or whether a specific job vacancy exists for the individual, or whether
9 the individual would be hired if application was made for work. *With*
10 *respect to any individual*, for purposes of the preceding sentence ~~(with~~
11 ~~respect to any individual)~~, "work which exists in the national economy"
12 means work which exists in significant numbers either in the region where
13 the individual lives or in several regions of the country; for purposes of
14 this subsection, a "physical or mental impairment" is an impairment that
15 results from anatomical, physiological or psychological abnormalities
16 which are demonstrable by medically acceptable clinical and laboratory
17 diagnostic techniques; or

18 (2) blindness and inability by reason of blindness to engage in
19 substantial gainful activity requiring skills or abilities comparable to those
20 of any gainful activity in which the individual has previously engaged with
21 some regularity and over a substantial period of time.

22 (h) "Blindness" means central visual acuity of $20/200$ or less in the
23 better eye with the use of a correcting lens. An eye which is accompanied
24 by a limitation in the fields of vision such that the widest diameter of the
25 visual field subtends an angle no greater than 20 degrees shall be
26 considered for the purpose of this paragraph as having a central visual
27 acuity of $20/200$ or less.

28 (i) "Disabled veteran" means a person who is a resident of Kansas
29 and has been honorably discharged from active service in any branch of
30 the armed forces of the United States or Kansas national guard and who
31 has been certified by the United States department of veterans affairs or its
32 successor to have a 50% permanent disability sustained through military
33 action or accident or resulting from disease contracted while in such active
34 service.

35 (j) *"Gross rent" means the rental paid at arm's length solely for the*
36 *right of occupancy of a homestead or space rental paid to a landlord for*
37 *the parking of a mobile home, exclusive of charges for any utilities,*
38 *services, furniture and furnishings or personal property appliances*
39 *furnished by the landlord as a part of the rental agreement, whether or not*
40 *expressly set out in the rental agreement. Whenever the director of*
41 *taxation finds that the landlord and tenant have not dealt with each other*
42 *at arm's length and that the gross rent charge was excessive, the director*
43 *may adjust the gross rent to a reasonable amount for the purpose of the*

1 claim.

2 (k) "Rent constituting property taxes accrued" means 15% of the
3 gross rent actually paid in cash or its equivalent in 2019 or any taxable
4 year thereafter by a claimant and claimant's household solely for the right
5 of occupancy of a Kansas homestead on which ad valorem property taxes
6 were levied in full for that year. When a household occupies two or more
7 different homesteads in the same calendar year, rent constituting property
8 taxes accrued shall be computed by adding the rent constituting property
9 taxes accrued for each property rented by the household while occupied
10 by the household as its homestead during the year. For the provisions of
11 this subsection, a claimant shall only include those persons satisfying the
12 requirements of subsection (e)(2) or (3).

13 Sec. 20. K.S.A. 2018 Supp. 79-4508 is hereby amended to read as
14 follows: 79-4508. (a) Commencing in ~~the tax year beginning after~~
15 ~~December 31, 2005~~ 2019, the amount of any claim pursuant to this act
16 shall be computed by deducting the amount computed under column (2)
17 from the amount of claimant's property tax accrued *or rent constituting*
18 *property tax accrued, or both.*

(1)		(2)
Claimants household income		Deduction from property tax accrued <i>or rent constituting property tax accrued, or both</i>
At least	But not more than	
\$0	\$6,000	\$0
6,001	7,000	4%
7,001	16,000	4% plus 4% of every \$1,000 or fraction thereof, of income in excess of \$7,001
16,001	27,000	40% plus 5% of every \$1,000, or fraction thereof, of income in excess of \$16,001
27,001	27,600	95%

34 (b) The director of taxation shall prepare a table under which claims
35 under this act shall be determined. The amount of claim for each bracket
36 shall be computed only to the nearest \$1.

37 (c) The claimant may elect not to record the amount claimed on the
38 claim. The claim allowable to persons making this election shall be
39 computed by the department which shall notify the claimant by mail of the
40 amount of the allowable claim.

41 (d) ~~In the case of all tax years commencing after December 31, 2004,~~
42 The upper limit threshold amount prescribed in this section, shall be
43 increased by an amount equal to such threshold amount multiplied by the

1 cost-of-living adjustment determined under section 1(f)(3) of the federal
2 internal revenue code for the calendar year in which the taxable year
3 commences.

4 Sec. 21. K.S.A. 2018 Supp. 79-4509 is hereby amended to read as
5 follows: 79-4509. In the event property taxes accrued *or rent constituting*
6 *property tax accrued, or the sum of both*, exceeds \$700 for a household in
7 any one year, the amount thereof shall, for purposes of this act, be deemed
8 to have been \$700.

9 Sec. 22. K.S.A. 2018 Supp. 79-4511 is hereby amended to read as
10 follows: 79-4511. (a) Every claimant under this act shall supply to the
11 division, in support of a claim, reasonable proof of age or disability, and
12 changes of homestead, household membership, household income, and
13 size and nature of property claimed as the homestead. A claim alleging
14 disability shall be supported by a report of the examining physician of the
15 claimant with a statement or certificate that the applicant has a disability
16 within the meaning of ~~subsection (g)~~ of K.S.A. 79-4502(g), and
17 amendments thereto.

18 (b) Every claimant who is a homestead owner, or whose claim is
19 based wholly or partly upon homestead ownership at some time during the
20 calendar year, shall supply to the division, in support of a claim, the
21 amount of property taxes levied upon the property claimed as a homestead
22 and a statement that the property taxes accrued used for purposes of this
23 act have been or will be paid by the claimant. Upon request by the
24 division, such claimant shall provide a copy of the statement of property
25 taxes levied upon the property claimed as a homestead. The amount of
26 personal property taxes levied on a manufactured home or mobile home
27 shall be set out on the personal property tax statement showing the amount
28 of such tax as a separate item.

29 (c) *Every claimant who is a homestead renter, or whose claim is*
30 *based wholly or partly upon homestead rental at some time during the*
31 *calendar year, shall supply to the division, in support of a claim, a*
32 *statement prescribed by the director certifying the amount of gross rent*
33 *paid and that ad valorem property taxes were levied in full that year on the*
34 *property, all or a part of which was rented by the claimant. When such*
35 *claimant reports household income that is 150% or less of the homestead*
36 *rental amount and has failed to provide any documentation or information*
37 *requested by the division to verify such household income in support of a*
38 *claim as required pursuant to subsection (a), within 30 days of such*
39 *request, such homestead property tax refund claim shall be denied. The*
40 *information required to be furnished under this subsection or subsection*
41 *(b) shall be in addition to that required under subsection (a).*

42 Sec. 23. K.S.A. 2018 Supp. 79-4522 is hereby amended to read as
43 follows: 79-4522. A person owning or occupying a homestead *that is not*

1 *rental property and* for which the appraised valuation for property tax
2 purposes exceeds \$350,000 in any year shall not be entitled to claim a
3 refund of property taxes under the homestead property tax refund act for
4 any such year. The provisions of this section shall be part of and
5 supplemental to the homestead property tax refund act.

6 Sec. 24. K.S.A. 2018 Supp. 79-4501, 79-4502, 79-4508, 79-4509, 79-
7 4511 and 79-4522 are hereby repealed.

8 Sec. 25. This act shall take effect and be in force from and after its
9 publication in the statute book.