

SESSION OF 2005

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2082

As Amended by Senate Committee on
Assessment and Taxation

Brief*

HB 2082 would provide a property tax exemption beginning in tax year 2005 for certain property, both real and personal, actually and primarily used for housing of elderly, disabled, or low-income persons, provided such property is solely owned and operated by not-for-profit community housing development organizations recognized by the Kansas Housing Resources Corporation. In order to qualify for the exemption, the property also would be required to be low-cost housing offered at or below fair-market rent; and meet housing quality standards promulgated by the U.S. Department of Housing and Urban Development.

Background

Proponents included Representative Huff and a number of not-for-profit housing and community service organizations.

The Senate Committee amended the bill at the suggestion of Senator Bruce after a discussion of the "exclusive use" requirement present in many property tax exemptions and the extent to which the "actual and regular" use test proposed in the original bill represented a less stringent requirement.

A fiscal note indicated that the extent to which the additional exemption would reduce receipts to the 1.5 mill state property tax levy and the 20 mill mandatory school district general fund property tax levy is unknown.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>