

## NOTICE 12-14

### **HOMESTEAD PROPERTY TAX REFUNDS FOR RENTERS REPEALED**

Kansas law provides a partial refund of property taxes paid by low income homeowners who are elderly, disabled, or have dependents under the age of 18 living with them. The refund is also available to low income homeowners who are disabled veterans or spouses of military personnel who died in the line of duty. The definition of a “claimant” and the specific requirements which must be met can be found in K.S.A. 79-4502.

In addition to homeowners the refund has been available to renters, with 15% of the rent being treated as a deemed payment of property tax.

During the 2012 Legislative Session House Bill 2117 was passed and signed into law. Amendments made in Sections 30 through 35 of the Bill provide that as of January 1, 2013, only homeowners may claim a homestead property tax refund. On and after January 1, 2013, renters no longer qualify and may not claim a homestead property tax refund.

The last year for which renters may claim a homestead property tax refund is 2012.

### **Taxpayer Assistance**

Additional copies of this notice, forms or publications are available from our web site, [www.ksrevenue.org](http://www.ksrevenue.org). If you have questions about homestead property tax refunds, please contact:

Taxpayer Assistance Center  
Kansas Department of Revenue  
915 SW Harrison St., 1st Floor  
Topeka, KS 66612-1588  
Phone: 785-368-8222  
Hearing Impaired TTY: 785-296-6461  
Fax: 785-291-3614