

KANSAS OFFICE *of*
REVISOR *of* STATUTES

LEGISLATURE *of* THE STATE *of* KANSAS
Legislative Attorneys transforming ideas into legislation.

300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 1, 2024

Subject: House Bill No. 2528

Summary

House Bill No. 2528 would establish a set amount of property tax owed on residential property for homeowners that are 65 years of age or older. Individuals that would qualify would only pay the amount of taxes for property that is equal to the base year amount. Property taxes collected would be allocated and distributed to the appropriate taxing subdivisions pursuant to the proportion of the cumulative tax levies for such property.