

Kansas Administrative Regulations

Kansas Department of Revenue

Article 22.—Homestead Tax Relief

92-22-25. Proof in support of claim.

(a) Proof of ownership of property for which a homestead property tax refund is claimed shall be provided by submitting a copy of the deed to the property to the director of taxation. If a deed has not been recorded to indicate ownership of the property by a claimant, the claimant shall complete and file with the director of taxation the following:

(1) A statement of ownership specifying the interest held in the property claimed;
and

(2) a statement establishing by whom the property taxes are paid.

(b) Proof of income shall be provided by submitting a copy of the claimant's state or federal income tax return to the director of taxation. If the claimant did not file a state or federal income tax return for the period in question, the claimant shall file a signed schedule that shows the claimant's income from sources listed in K.S.A. 79-4502, and amendments thereto.

(c) Proof of a claimant's age shall be provided by submitting a copy of the claimant's birth certificate to the director of taxation. Proof of a dependent child's age shall be provided by submitting a copy of the dependent child's birth certificate to the director of taxation.

(d) Proof of household membership shall be provided by submitting a list of the following:

(1) The name of each individual residing in the household;

(2) the social security number of each individual residing in the household; and

(3) the relationship to the claimant of each individual residing in the household.

(Authorized by K.S.A. 79-4510; implementing K.S.A. 79-4511; effective, E-77-6, March 19, 1976; effective Feb. 15, 1977; amended May 1, 1986; amended April 19, 2002.)

***** Authenticated Kansas Administrative Regulation *****