

Kansas Administrative Regulations

Kansas Department of Revenue

Article 22.—Homestead Tax Relief

92-22-12. Ownership; definitions.

Ownership shall include a vendee in possession under a land contract, a life tenant, a beneficiary under a trust and one or more joint tenants or tenants in common.

(a) Vendee in possession under land contract: a claimant purchasing a homestead under a land contract shall be deemed to be the owner thereof.

(b) Life estate: a claimant retaining a life estate in the homestead, with a remainder over, shall be deemed the owner thereof; provided that, the ad valorem taxes assessed upon such property are paid by the claimant.

(c) Beneficiary under a trust: a claimant who, as a beneficiary under a trust, possesses the homestead shall be deemed to be the owner thereof; provided that, the ad valorem taxes assessed upon such property are paid by the claimant.

(d) Joint tenancy: a claimant whose ownership interest in the homestead is in joint tenancy with one (1) or more individuals, shall be deemed to own the whole; provided that, all ad valorem property taxes assessed thereon are paid by the claimant.

(e) Tenancy in common: a claimant whose ownership interest is as a tenant in common with one (1) or more co-tenants, shall be deemed to own the whole; provided that, all co-tenants are members of the claimant's household and that all ad valorem property taxes assessed thereon are paid by the claimant. In the event one or more co-tenants are not members of the claimant's household, the claimant shall be deemed to own only that percentage of the property as reflects his legal interest.

(f) Multiple unit dwellings: two (2) or more claimants who are seized with legal title in a multiple unit dwelling such as a duplex, condominium or a similar type dwelling as joint tenants or tenants in common, and who maintain separate distinct units thereof as their individual homesteads, shall be deemed to own that portion of the multiple unit dwelling represented by their individual homestead units; provided that, each claimant has paid that portion of the ad valorem property tax assessed on the multiple unit

dwelling proportionate to the separate homestead unit that each claimant is deemed to own.

(g) Statutory inchoate spousal interest: a claimant whose homestead is held solely in the name of that claimant's spouse and whose spouse is ineligible as a claimant, shall be deemed to own the homestead pursuant to the statutory inchoate spousal interest set forth at K.S.A. 59-505, and for purposes of this act, the claimant shall be deemed to hold the same ownership interest as a tenant in common.

(Authorized by K.S.A. 59-505, K.S.A. 1976 Supp. 79-4502(d), 79-4502(f), 79-4510; effective, E-77-6, March 19, 1976; effective Feb. 15, 1977.)

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