

# Kansas Property Tax Relief for Low Income Seniors

**SAFESR Spreadsheet** - Automatically determine which claim results in the greater refund, Homestead or SAFESR. Spreadsheet is in Excel, and may not work with versions 2003 and older.

- [2021 SAFESR Worksheet](#)
- [Click here for the Homestead - SAFESR Comparison Chart](#)

**These questions and answers apply to the 2021 claim.**

What is "SAFESR"?

SAFESR is a property tax refund program that is administered under the provisions of the Kansas Homestead Act (property tax refund) by the Kansas Department of Revenue. SAFESR is also referred to as, "Kansas Property Tax Relief for Low Income Seniors".

Who qualifies for a SAFESR refund?

- Kansas resident all of 2021,
- Owned and occupied a home in Kansas during 2021,
- Aged 65 years or older for all of 2021 (born before January 1, 1956) and
- "Household income" of \$20,900 or less in 2021, and
- House cannot be valued at more than \$350,000.

How much is the refund?

The refund is 75% of the 2021 general property tax paid or to be paid - as shown on the 2021 real estate tax statement for the residence in which the claimant lived in 2021. The 2021 property tax consists of the 1st half which is due December 20, 2021, and the 2nd half which is due May 10, 2022. The 2021 property tax is the total of both the 1st and 2nd half taxes.

Must the 1st half of the property taxes be "timely and actually" paid in order to receive a SAFESR refund?

Yes, the 1st half of the 2021 general property taxes must be timely and actually paid.

Is the SAFESR refund capped at \$700 like the Homestead refund?

No. While there is no limit as to the amount of the SAFESR refund, the appraised value of the residence cannot exceed \$350,000. SAFESR claimants with a 2021 general property tax of \$936 or more will receive a SAFESR refund in excess of \$700 ( $\$936 \times .75 = \$702$ ).

May I receive a SAFESR refund if the appraised value of my home exceeds \$350,000?

No. In order to receive a SAFESR refund, the appraised value of the home cannot exceed \$350,000.

What is "household income" for SAFESR purposes?

Income for SAFESR purposes is the same as "household income" for Homestead refund purposes. It is generally all income - taxable and nontaxable - received by all household members during 2021 - TO INCLUDE 100% of Social Security Benefits received.

"Household Income" DOES NOT INCLUDE:

- Social Security Disability payments,
- SSI Disability payments,
- Railroad Disability payments or,
- Veterans Disability payments.

"Household Income" DOES NOT INCLUDE: Social Security payments received by a person who, prior to attaining full retirement age based on their date of birth from age 65 – 67, received social security disability payments. In other words - persons receiving social security disability payments prior to attaining their full retirement age will be able to exclude or continue to exclude all social security payments received after obtaining full retirement age - from Household Income - for both Homestead and SAFESR purposes. For those individuals who filed a Homestead claim in prior years with the Kansas Department of Revenue based on a disability, and received a Homestead or SAFESR refund, the department may have some

or all documentation with regards to the disability on file. Contact the department for verification. Those claimants who are filing a Homestead or SAFESR refund for the first time may exclude their Social Security Disability payments from Household Income. A copy of their Social Security Disability Letter or form DIS is required with their refund claim in order to establish their disability qualifications with the Kansas Department of Revenue. Form DIS can be found in the Homestead Booklet and on the Homestead page at [ksrevenue.gov/perstaxtypeshs.html](https://ksrevenue.gov/perstaxtypeshs.html).

May I receive both a Homestead refund and a SAFESR refund?

No, a claimant may receive either a Homestead or a SAFESR refund but not both.

If I qualify for a SAFESR refund, should I also complete a Homestead refund claim in order to determine which refund claim will give me the largest refund?

Yes, those who qualify for a SAFESR refund should also complete a Homestead refund claim in order to determine which refund claim will give them the largest refund. Once, it is determined which claim would provide the largest refund - **FILE ONLY ONE REFUND CLAIM - either the SAFESR (K-40PT) or the Homestead (K-40H) - BUT NOT BOTH.**

SAFESR claimants with a 2021 general property tax of \$936 or more will receive a SAFESR refund in excess of \$700 ( $\$936 \times .75 = \$702$ ). Thus, those eligible for a SAFESR refund that have a property tax bill less than \$936 should also complete a Homestead claim for refund comparison purposes.

Is there a worksheet or some other aid that will determine for me which refund claim (SAFESR or Homestead) would result in the largest refund?

Yes, the Kansas Department of Revenue free software found at <https://www.kansas.gov/ssrv-homestead/welcome.html> will automatically generate the largest refund (either SAFESR or Homestead).

Who can use the Kansas Department of Revenue's free software?

Anyone wanting to file a Homestead or SAFESR refund may use the Kansas Department of Revenue's free software. [File your Homestead claim now by clicking here.](#)

If this is your first time applying for the Homestead or SAFESR claim, you may file electronically using the Kansas Department of Revenue's free software. First time online filers will need to create an account, Go to our website to get started Homestead Refund Claim (kansas.gov) set up an account .

What if I owned my home for only part of the year, and then rented an apartment for the balance of the year - may I receive a SAFESR refund?

Yes, you may. There is no requirement that you had to live in the home all year long. However, your SAFESR refund will be limited to 75% of the 2021 property tax pro-rated for the period in which you lived in your home. You may not claim a SAFESR refund for the period of time you were a renter or were resided in a nursing home, boarding house, etc.

If a SAFESR claimant died before filing a claim (died on or after January 1, 2021), are the heirs eligible to obtain a refund?

Yes. The "decedent box" on Form K-40PT should be checked and the actual refund amount will be prorated based on the decedent's date of death. See the Homestead instructions for required enclosures (copy of death certificate, Form RF-9, etc.).

What form do I complete to obtain a SAFESR refund?

[Complete Form K-40PT.](#) The K-40PT Form and instructions are part of the Kansas Homestead booklet.

When must the SAFESR claim (Form K-40PT) be filed?

The Form K-40PT may be filed with the Kansas Department of Revenue anytime between January 1, 2022 and April 15, 2022.

What is the mailing address?

Kansas Homestead Claim, Kansas Department of Revenue, PO Box 750260 Topeka, KS 66699-0260.

May I participate in the "Refund Advancement Program" on the SAFESR claim Form K-40PT?

Yes, Form K-40PT allows the claimant to check a "Refund Advancement Program" box.

What is the "Refund Advancement Program"?

When a claimant checks the "Refund Advancement Program" box on the Form K-40PT, it authorizes the Kansas Department of Revenue to advise the County Treasurer of the county where the claimant resides that the claimant is eligible for an advancement. For example, a SAFESR claimant completes the Form K-40PT and checks the "Refund Advancement Program" box, and files it with the Kansas Department of Revenue on or after January 1, 2022 through April 15, 2022. Assume that the claimant is due a \$1,000 SAFESR refund for 2021. Once the department receives and processes the Form K-40PT refund request, the department will issue a \$1,000 refund check to the claimant. The department will also notify the County Treasurer in the County in which the claimant resides that the claimant is entitled to an advancement - in essence a loan - of up to \$1,000 to be applied toward the payment of the 1st half of the 2021 property tax. The County Treasurer will reduce the claimant's 1st half of the 2021 property tax by \$1,000 or the amount of the property tax, whichever is less. For example, if the claimant's 1st half of the property tax is \$800, the County Treasurer will receive \$800 from the Kansas Department of Revenue. Again, this is a loan - in essence the department has paid the 1st half of the 2021 property tax. The claimant then owes the Kansas Department of Revenue \$800. The department will reduce the claimant's potential 2021 SAFESR (filed on or after January 1, 2022 through April 15, 2022) refund by \$800. The claimant will want to file a 2021 SAFESR refund claim, and the department will reduce any potential refund by \$800 as repayment for the \$800 advanced to the County Treasurer for payment of the 1st half of the 2021 general property taxes.

This language is used to define the RAP (Refund Advancement Program) in the Homestead booklet: This optional program provides eligible homeowners an opportunity to apply a portion of their anticipated 2021 Homestead or Property Tax Relief refund to help pay the first half of their 2021 property taxes. The amount of the advancement is based on the 2020 refund amount. You may participate in this program by marking the Refund Advancement Program check box on your 2021 Form K-40H (or Form K-40PT). See instructions on page 6 of the 2021 Homestead or Property Tax Refund for Homeowners booklet for additional information.

If I received a Homestead Advancement that was applied against the 1st half of my 2021 property tax, will I be able to file a SAFESR refund claim between January 1, 2022, and April 15, 2022? And if so, will my SAFESR refund be reduced by the amount of the Homestead Advancement?

Yes. You may file a SAFESR refund claim between January 1, 2022, and April 15, 2022, even though you elected on the 2020 Homestead return to receive an advancement to apply against the 1st half of the 2021 property tax. Secondly, The Kansas Department of Revenue will reduce the 2021 SAFESR refund (filed between January 1, 2022, and April 15, 2022) by the amount of the 2020 Homestead Advancement. If the SAFESR refund is more than the amount owed the Kansas Department of Revenue for the Advancement, a refund check for the balance will be issued. If the SAFESR refund is less than the amount owed the Kansas Department of Revenue for the Advancement, a bill requesting payment will be issued.

Am I required to submit copies of my 2022 property tax statements when filing for a SAFESR refund?

No. Do not submit copies of your property tax statements to the Kansas Department of Revenue. Keep a copy in your records, as the department reserves the right to request a copy of the property tax statement at a later date - if needed.

May the SAFESR refund claim be filed electronically?

Yes, the SAFESR refund claim may be filed electronically. You may file your refund claim electronically at Kansas Department of Revenue - Homestead Refund ([ksrevenue.gov](http://ksrevenue.gov)) or by either a paid practitioner and or a volunteer using Kansas WebFile [www.webtax.org](http://www.webtax.org). or through IRS e-File. These filing options are safe and secure and you will receive your refund faster if you use direct deposit. [File your Homestead claim now by clicking here.](#)

Can my SAFESR refund be directly deposited to my bank account?

Yes, SAFESR refund claims which are electronically filed may be directly deposited to the claimant's bank account.