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Senate Ways & Means Committee Senate Bill 206 Sponsor Testimony

Chair Blessing, Vice Chair Roegner, Ranking Member DeMora, and members of the Senate Ways & Means Committee, thank you for the opportunity to provide sponsor testimony on Senate Bill 206.

Senate Bill 206 authorizes a 50% property tax reduction for homesteads and certain surrounding land owned and occupied by persons aged 65 or older, additionally, it reimburses local taxing units for the resulting reduction in taxes in the same manner as existing homestead exemptions.

Unlike the homestead exemption, Senate Bill 206 does not impose an income threshold to qualify for this property tax reduction. Continuing law provides a property tax credit for the residence, or "homestead," of certain qualifying individuals. This encompasses the primary dwelling, which may be either a house or a manufactured or mobile home, along with up to one adjacent acre of land. To be eligible, an individual must be a homeowner aged 65 or older, permanently and totally disabled, or at least 59 years old and a surviving spouse of a deceased individual who previously received the exemption. In most circumstances, the individual must also have an income that falls below a designated inflation-adjusted threshold, which is currently set at \$40,000, in order to qualify.

The proposed legislation institutes an additional reduction in property taxes for expanded homesteads that are owned and occupied by individuals aged 65 or older. According to the bill, an "expanded homestead" is exempt from the one-acre restriction that typically applies to homestead exemptions and encompasses any surrounding property deemed necessary for the residential use of the building. The

reduction amounts to 50% of the property or manufactured home taxes owed subsequent to the application of any other tax reductions.

Concerning the reimbursement of local taxing units, and similar to the homestead exemptions, local taxing units are reimbursed by the state for the decrease in property tax revenue resulting from the reduction required by the bill. This reimbursement is disbursed from the General Revenue Fund either semiannually or annually.

This legislation offers the perfect opportunity to give seniors the financial relief that they so desperately deserve. As a state, we owe it to those who came before us, especially those living on fixed income, who simply cannot cover the expenses incurred by reappraisals, leading to increased property tax valuations.

Moreover, this bill focuses on a key sub-set of the elderly population who do not exclusively qualify for the homestead exemption. Our aging population in the state, whose income does not fall below the \$40,000 threshold, needed to qualify, desperately need financial assistance, and Senate Bill 206 is a positive step in the right direction to offering such relief.

Upon the introduction of Senate Bill 206, my office was flooded with calls, from senior residents spanning all-across the state, in overwhelming support. I believe it is our duty as a legislative body, to give our seniors, who worked tirelessly to retire with a pension, the much need aid that they require.

Chairman Blessing, and members of the Senate Ways & Means Committee, thank you again for the opportunity to testify, and I welcome any questions you may have at this time.