

HOUSE BILL No. 2254

By Representative Neelly

2-1

1 AN ACT concerning property taxation; relating to classification of land-
2 including properties used for registered agritourism activities as land
3 devoted to agricultural use; amending K.S.A. 2022 Supp. 79-1476 and
4 repealing the existing section.
5

6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2022 Supp. 79-1476 is hereby amended to read as
8 follows: 79-1476. (a) The director of property valuation is hereby
9 directed and empowered to administer and supervise a statewide program
10 of reappraisal of all real property located within the state. Except as
11 otherwise authorized by K.S.A. 19-428, and amendments thereto, each
12 county shall comprise a separate appraisal district under such program, and
13 the county appraiser shall have the duty of reappraising all of the real
14 property in the county pursuant to guidelines and timetables prescribed by
15 the director of property valuation and of updating the same on an annual
16 basis. In the case of multi-county appraisal districts, the district appraiser
17 shall have the duty of reappraising all of the real property in each of the
18 counties comprising the district pursuant to such guidelines and timetables
19 and of updating the same on an annual basis. Commencing in 2000, every
20 parcel of real property shall be actually viewed and inspected by the
21 county or district appraiser once every six years.

22 ~~Completion of data for the initial preparation or updating of~~
23 ~~inventories for each parcel of real property and entry thereof into the state~~
24 ~~computer system as provided for in K.S.A. 79-1477, and amendments~~
25 ~~thereto, shall be completed not later than January 1, 1989. Whenever the~~
26 ~~director determines that reappraisal of all real property within a county is~~
27 ~~complete, notification thereof shall be given to the governor and to the~~
28 ~~state board of tax appeals.~~

29 (b) Valuations shall be established for each parcel of real property at
30 its fair market value in money in accordance with the provisions of K.S.A.
31 79-503a, and amendments thereto.

32 ~~In addition thereto, (c) (1)~~ Valuations shall be established for each
33 parcel of land devoted to agricultural use upon the basis of the agricultural
34 income or productivity attributable to the inherent capabilities of such land
35 in its current usage under a degree of management reflecting median
36 production levels in the manner hereinafter provided. A classification

Proposed Amendments
2023 House Bill No. 2254
Prepared by: Office of Revisor of Statutes
Building Codes

land devoted to agriculture; relating to

relating to building codes; exempting
construction projects;

Insert New Section 1 attached

Renumber sections accordingly

New Section 1

Property utilized as a registered agritourism location pursuant to K.S.A. 32-1432, and amendments thereto, and any construction projects thereon shall not be subject to any building permit requirement or building code of the state, county, township, district, city or other political subdivision of this state. As used in this section "building code" means any building code and includes, but is not limited to, any plumbing code, electrical wiring code, fire suppression code, gas piping code or any other code.