

## 2023 Kansas Statutes

**79-254. Exempt property deemed used exclusively, when.** (a) Any real property, or portion thereof, which is otherwise exempt from property taxation pursuant to the provisions of K.S.A. 79-201, 79-201a, 79-201b, 79-201g and amendments thereto, and which is leased or otherwise used for the location of a wireless communications tower, antenna or relay site, shall be deemed to be used exclusively for the purposes of such sections.

(b) The provisions of this section shall be applicable to all taxable years commencing after December 31, 1995.

**History:** L. 1997, ch. 126, § 38; July 1.