

**HOUSE BILL No. 2228**

By Committee on Taxation

1-31

1 AN ACT concerning property taxation; relating to exemptions; allowing  
2 county appraisers to exempt certain property without order from the  
3 board of tax appeals; amending K.S.A. 2016 Supp. 79-213 and  
4 repealing the existing section.  
5

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

6 Section 1. K.S.A. 2016 Supp. 79-213 is hereby amended to read as  
7 follows: 79-213. (a) Any property owner requesting an exemption from the  
8 payment of ad valorem property taxes assessed, or to be assessed, against  
9 their property shall be required to file an initial request for exemption, on  
10 forms approved by the state board of tax appeals and provided by the  
11 county appraiser.  
12

13 (b) The initial exemption request shall identify the property for which  
14 the exemption is requested and state, in detail, the legal and factual basis  
15 for the exemption claimed.

16 (c) The request for exemption shall be filed with the county appraiser  
17 of the county where such property is principally located.

18 (d) After a review of the exemption request, and after a preliminary  
19 examination of the facts as alleged, the county appraiser shall recommend  
20 that the exemption request either be granted or denied, and, if necessary,  
21 that a hearing be held. If a denial is recommended, a statement of the  
22 controlling facts and law relied upon shall be included on the form.

23 (e) The county appraiser, after making such written recommendation,  
24 shall file the request for exemption and the recommendations of the county  
25 appraiser with the state board of tax appeals. With regard to a request for  
26 exemption from property tax pursuant to the provisions of K.S.A. 79-201g  
27 and 82a-409, and amendments thereto, not filed with the board of tax  
28 appeals by the county appraiser on or before the effective date of this act,  
29 if the county appraiser recommends the exemption request be granted, the  
30 exemption shall be provided in the amount recommended by the county  
31 appraiser and the county appraiser shall not file the request for exemption  
32 and recommendations of the county appraiser with the state board of tax  
33 appeals. The county clerk or county assessor shall annually make such  
34 adjustment in the taxes levied against the real property as the owner may  
35 be entitled to receive under the provisions of K.S.A. 79-201g, and  
36 amendments thereto, as recommended by the county appraiser, beginning

Proposed Amendment to HB 2228  
House Committee on Taxation  
Prepared by: Scott Wells  
Office of Revisor of Statutes  
Property belonging exclusively to the  
United States

1 amendments thereto: (12) property used exclusively by the state or any  
 2 municipality or political subdivision of the state for right-of-way purposes.  
 3 The state agency or the governing body of the municipality or political  
 4 subdivision shall at the time of acquisition of property for right-of-way  
 5 purposes notify the county appraiser in the county in which the property is  
 6 located that the acquisition occurred and provide a legal description of the  
 7 property acquired; (13) machinery, equipment, materials and supplies  
 8 exempted from ad valorem taxation by K.S.A. 79-201w, and amendments  
 9 thereto; (14) vehicles owned by the state or by any political or taxing  
 10 subdivision thereof and used exclusively for governmental purposes; (15)  
 11 property used for residential purposes which is exempted pursuant to  
 12 K.S.A. 79-201x, and amendments thereto, from the property tax levied  
 13 pursuant to K.S.A. 2016 Supp. 72-6470, and amendments thereto; (16)  
 14 from and after July 1, 1998, vehicles which are owned by an organization  
 15 having as one of its purposes the assistance by the provision of transit  
 16 services to the elderly and to disabled persons and which are exempted  
 17 pursuant to K.S.A. 79-201 *Minti*, and amendments thereto; (17) from and  
 18 after July 1, 1998, motor vehicles exempted from taxation by K.S.A. 79-  
 19 5107(e), and amendments thereto; (18) commercial and industrial  
 20 machinery and equipment exempted from property or ad valorem taxation  
 21 by K.S.A. 2016 Supp. 79-223, and amendments thereto; (19)  
 22 telecommunications machinery and equipment and railroad machinery and  
 23 equipment exempted from property or ad valorem taxation by K.S.A. 2016  
 24 Supp. 79-224, and amendments thereto; ~~and~~ (20) property exempted from  
 25 property or ad valorem taxation by K.S.A. 2016 Supp. 79-234, and  
 26 amendments thereto; (21) *recreational vehicles exempted from property or*  
 27 *ad valorem taxation by K.S.A. 79-5121(e), and amendments thereto; and*  
 28 *(22) property acquired by a land bank exempt from property or ad valorem*  
 29 *taxation pursuant to K.S.A. 2016 Supp. 12-5909 or K.S.A. 19-26,111, and*  
 30 *amendments thereto* \_\_\_\_\_  
 31 (m) The provisions of this section shall apply to property exempt  
 32 pursuant to the provisions of section 13 of article 11 of the constitution of  
 33 the state of Kansas.  
 34 (n) The provisions of subsection (k) as amended by this act shall be  
 35 applicable to all exemption applications filed in accordance with  
 36 subsection (a) after December 31, 2001.  
 37 Sec. 2. K.S.A. 2016 Supp. 79-213 is hereby repealed.  
 38 Sec. 3. This act shall take effect and be in force from and after its  
 39 publication in the statute book.

; and (23) property belonging exclusively to the United States and  
 exempted from ad valorem taxation by K.S.A. 79-201a First, and  
 amendments thereto, except that the provisions of this  
 subsection (l)(23) shall not apply to any such property which the  
 congress of the United States has expressly declared to be  
 subject to state and local taxation