

SENATE BILL No. 457

By Committee on Assessment and Taxation

2-19

1 AN ACT concerning property taxation; relating to appraisal maps; land
2 devoted to agricultural use; delineation of soil map units; amending
3 K.S.A. 79-1459 and repealing the existing section.
4

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

6 Section 1. K.S.A. 79-1459 is hereby amended to read as follows: 79-
7 1459. The county appraiser shall:

8 (a) Prepare an accurate appraisal map or maps of all real estate
9 located within the county showing: (1) All property or lot lines; (2) the
10 names of all subdivisions; (3) block and lot numbers in urban areas; (4)
11 township, range and government lot numbers in rural areas; (5) street
12 names; (6) rights-of-way; (7) recorded easements; and (8) any other
13 information ~~which~~ *that* may be deemed useful to the county appraiser or
14 may be prescribed by the director of property valuation. Such map or maps
15 shall be kept current. *For all taxable years commencing after December*
16 *31, 2020, the county appraiser shall utilize the web soil survey version*
17 *dated September 16, 2019, of the United States department of agriculture*
18 *natural resources conservation service for purposes of identification and*
19 *delineation of soil map units within the county for land devoted to*
20 *agricultural use.*

21 (b) Utilizing the format prescribed or approved by the director of
22 property valuation, prepare an appraisal record for each improvement or
23 group of buildings ~~which~~ *that* constitute an improvement showing: (1)
24 Name and address of the property owner, the property classification and
25 subclassification, taxing unit number and the city or township in which the
26 property is located; (2) a description of the parcel of real estate adequate to
27 locate it upon the appraisal map; (3) a sketch of the improvements
28 showing dimensions and, if found advisable, a photograph thereof; (4) the
29 building classification category as provided for by law; (5) the major
30 building specifications of each improvement; (6) the exact or approximate
31 date of construction of each building; (7) the value indicators of the
32 improvements; (8) the appraised valuation of the improvements and of the
33 land and of their total; and (9) any other information which may be
34 deemed useful to the county appraiser or may be prescribed by the director
35 of property valuation. If the appraisal record is contained on a card, the
36 card shall have enough columns to show changes and appraised value of

1 five or more successive years.

2 (c) Utilizing the format prescribed or approved by the director of
3 property valuation, prepare an appraisal record for each parcel of land
4 showing: (1) The name and address of the property owner, the property
5 classification and subclassification, taxing unit number and city or
6 township in which the property is located; (2) a description of the parcel of
7 land adequate to locate it upon the appraisal map; (3) a sketch of the
8 dimension of the land and the total number of acres; (4) the general
9 classification of land as provided for by law and, if agricultural, the
10 number of acres in each capability classification; (5) the value indicators
11 of the appraised land; (6) the appraisal of the land and of the
12 improvements and of their total; and (7) any other information ~~which~~ *that*
13 may be deemed useful to the county appraiser or may be prescribed by the
14 director of property valuation. If the appraisal record is contained on a
15 card, the card shall have enough columns to show changes and appraised
16 value of five or more successive years.

17 (d) If it is found advisable, combine the land appraisal record and the
18 improvements appraisal record provided for in subsections (b) and (c)
19 showing all information required therein.

20 (e) Annually, as of January 1, classify all taxable and exempt real and
21 personal property into one of the following classifications:

22 *Residential.* Residential property shall include all land and
23 improvements utilized or intended to be utilized as a dwelling or home,
24 including all land and improvements whether or not contiguous to the land
25 accommodating a dwelling or home used to store household goods and
26 personal effects not used for the production of income.

27 *Commercial.* Commercial property shall include all land and
28 improvements utilized or intended to be utilized as a business or income
29 producing enterprise and all personal property subject to ad valorem
30 taxation listed on commercial personal property statements.

31 *Agricultural.* Agricultural property shall include all land and
32 improvements utilized or intended to be utilized for the production of
33 livestock or crops and all personal property listed on agricultural personal
34 property statements.

35 *State Appraised.* State appraised property shall include all property
36 designated by statute to be appraised by the director of the division of
37 property valuation.

38 *Public Service.* Public service property shall include all land and
39 improvements utilized for benevolent, charitable, religious or
40 governmental purposes and all personal property listed on public service
41 personal property statements.

42 The county appraiser shall, annually, as of January 1, subclassify each
43 major classification of all taxable and exempt, real and personal property

1 in a manner prescribed by the director of the division of property
2 valuation.

3 Sec. 2. K.S.A. 79-1459 is hereby repealed.

4 Sec. 3. This act shall take effect and be in force from and after its
5 publication in the statute book.