

SENATE BILL No. 115

By Senator Holland

2-1

1 AN ACT concerning property taxation; relating to commercial property;
2 authorizing the county to abate or credit property tax when certain
3 property is negatively affected by temporary government restrictions on
4 use during a state of disaster emergency.

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

7 Section 1. (a) As used in this section:

8 (1) "Commercial property" means real property used for commercial
9 and industrial purposes and buildings and other improvements located
10 upon land devoted to agricultural use classified for property tax purposes
11 within subclass (6) of class 1 of section 1 of article 11 of the constitution
12 of the state of Kansas; and

13 (2) "negatively affected by temporary restrictions on use" means the
14 actual and regular use of the commercial property was substantially
15 limited or restricted by temporary restrictions imposed by the state or
16 federal government or local governing bodies during a state of disaster
17 emergency declared by the governor.

18 (b) The owner of any commercial property negatively affected by
19 temporary restrictions on use may make application to the board of county
20 commissioners of the county where such property is located for the
21 abatement of property taxes levied upon such commercial property or for a
22 credit against property taxes payable by such owner, as permitted by this
23 section.

24 (1) If such commercial property has been negatively affected by
25 temporary restrictions on use after January 1 of a particular year but prior
26 to August 15 of such year, the owner of such commercial property may
27 make application to such board of county commissioners for the abatement
28 of property taxes levied upon such commercial property, or if such
29 property taxes have been paid or partially paid, may make application for
30 the granting of a credit to be applied against property taxes payable by
31 such owner during any or all of the next succeeding three taxable years.

32 (2) If such commercial property has been negatively affected by
33 temporary restrictions on use on or after August 15 of a particular year but
34 prior to January 1 of the next succeeding year, the owner of such
35 commercial property may make application to such board of county
36 commissioners for the granting of a credit to be applied against property

1 taxes payable by such owner during any or all of the next succeeding three
2 taxable years.

3 (c) An application for relief as permitted by subsection (b) may be
4 made for abatement of property taxes assessed but not yet paid, or for a
5 grant of a credit for assessed property taxes paid or for both, as the case
6 may be, and may be made on or before December 20 of the year next
7 succeeding the year for which such taxes have been assessed.

8 (d) Upon receipt of any such application, subject to budgetary
9 restraints of the county or taxing subdivisions, the board of county
10 commissioners shall inquire into and make findings regarding, among
11 other considerations, whether the property is a commercial property, as
12 defined in subsection (a), whether the commercial property was negatively
13 affected by temporary restrictions on use, as defined in subsection (a), the
14 nature and duration of such temporary restrictions and the assessed
15 valuation of the commercial property for the taxable year at issue. If it is
16 determined that an owner of such commercial property is entitled to an
17 abatement of all or any portion of the property taxes levied against such
18 commercial property or is entitled to a credit to be applied against property
19 taxes payable by such owner in any or all of the next succeeding three
20 years, the board may issue an order so providing.

21 (e) In each case of abatement or credit, the county clerk and county
22 treasurer shall correct their records accordingly, and the county clerk shall
23 notify the governing body of any taxing district affected thereby.

24 (f) The provisions of this section shall be applicable to all taxable
25 years commencing after December 31, 2019.

26 Sec. 2. This act shall take effect and be in force from and after its
27 publication in the statute book.