

Division Of Property Valuation
Docking State Office Building
915 SW Harrison St., Room 400N
Topeka, KS 66612-1588



phone: 785-296-2365
fax: 785-296-2320
www.ksrevenue.org

Samuel M. Williams, Acting Secretary
David N. Harper, Director

Sam Brownback, Governor

TO: Senator Caryn Tyson, Chair
Senate Standing Committee on Assessment and Taxation

FROM: Amelia Kovar-Donohue, Attorney
Division of Property Valuation
Kansas Department of Revenue

DATE: January 18, 2017

SUBJECT: Senate Bill 29

Senate Bill 29 amends K.S.A. 79-213.

K.S.A. 79-213 establishes the administrative procedure for obtaining an exemption from ad valorem property taxes. Generally, a property owner must obtain an order from the Board of Tax Appeals through an application process before the county appraiser may remove the property from the taxable roll. There are a number of exceptions where the county appraiser is allowed to approve an exemption without an order from the Board of Tax Appeals. Those exceptions are listed in subsection (l) of K.S.A. 79-213. This bill would add two exceptions to the list.

First, the bill would allow county appraisers to exempt property belonging exclusively to the United States exempt from ad valorem taxation pursuant to K.S.A. 79-201a *First* without an order from the Board of Tax Appeals.

Second, the bill would allow county appraisers to exempt property acquired by a land bank exempt from ad valorem taxation pursuant to K.S.A. 12-5909 (city land banks) or K.S.A. 19-26,111 (county land banks) without an order from the Board of Tax Appeals.

In the case of both types of exemptions, the application to the Board of Tax Appeals is, in most cases, a formality. This change would simplify and expedite the process.