

2021 Kansas Statutes

79-5a25. Apportionment of assessed valuation of certain utilities to taxing districts. After the completion of the valuation of properties valued under K.S.A. 79-5a01 et seq., and amendments thereto, excepting railroad properties, the director of property valuation shall apportion the assessed valuation to the taxing units where property is located in the following manner:

First. There shall be assigned an assessed value, in proportion to original cost thereof, to land, other than rights-of-way, improvements, and equipment affixed thereto; vehicles; power operated equipment; materials and supplies; and

Second. All remaining assessed valuation shall be assigned in proportion to the length of lines according to the average original cost of the conjunctive properties and their appurtenances.

History: L. 1987, ch. 373, § 2; July 1.