AN ACT concerning property taxation; relating to authority for boards of county commissioners to abate or provide credit against property taxes levied upon property destroyed or substantially destroyed by calamity.

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

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

1. "Destroyed or substantially destroyed" means damage of any origin sustained by a homestead as the direct result of an earthquake, flood, tornado, fire, storm or other event or occurrence which the governor of the state of Kansas has declared a disaster, whereby the cost of restoring the structure to its before-damaged condition would equal or exceed 50% of the market value of the structure before the damage occurred.

2. "Homestead" means the dwelling, or any part thereof, whether owned or rented, which is occupied as a residence by the household and so much of the land surrounding it, as defined as a home site for ad valorem tax purposes, and may consist of a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built or a manufactured home or mobile home and the land upon which it is situated.

3. "Owned" includes a vendee in possession under a land contract, a life tenant, a beneficiary under a trust and one or more joint tenants or tenants in common.

4. "Public or private buyout" means any buyout from a local, state or federal governmental entity or any non-governmental entity, including, but not limited to, an individual, foundation, trust, association, corporation, limited liability company or partnership.

(b) The owner of any homestead listed and assessed for property taxation purposes which was destroyed or substantially destroyed due to an earthquake, flood, tornado, fire, storm, or other event or occurrence which the governor of the state of Kansas has declared a disaster may make application to the board of county commissioners of the county in which such property is located for the abatement of property taxes levied upon such homestead or for a credit against property taxes payable by such owner, as permitted by this section.

(1) If such homestead has been so destroyed or substantially destroyed after January 1 of a particular year but prior to August 15 of such year, the owner of such homestead may make application to such
board of county commissioners for the abatement of property taxes levied
upon such homestead, or if such property taxes have been paid or partially
paid, may make application for the granting of a credit against property
taxes payable by such owner during any or all of the next succeeding three
taxable years.

(2) If such homestead has been so destroyed or substantially
destroyed on or after August 15 of a particular year but prior to January 1
of the next succeeding year, the owner of such homestead may make
application to such board of county commissioners for the granting of a
credit against property taxes payable by such owner during any or all of
the next succeeding three taxable years.

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

(d) Upon receipt of any such application, subject to budgetary
restraints of the county or taxing subdivision arising from the event or
occurrence declared a disaster by the governor, the board of county
commissioners shall inquire into and make findings regarding, among
other things, whether the property is a homestead, as defined in subsection
(a), whether the homestead was destroyed or substantially destroyed, as
defined in subsection (a) and the assessed valuation thereof. If it is
determined that an owner of such homestead is entitled to an abatement of
all or any portion of the property taxes levied against such homestead or is
titled to a credit against property taxes payable by such owner in any or
all of the next succeeding three years, the board may issue an order so
providing.

(e) The board shall not grant an application for relief by an owner
who is a recipient of funds from either a public or private buyout or
insurance proceeds, which, as the case may be, are of an amount equal to
or greater than 50% of the entire pre-disaster value of the homestead
which was destroyed or substantially destroyed.

(f) The county clerk and county treasurer shall in each case of
abatement or credit correct their records in accordance therewith and the
county clerk shall notify the governing body of any taxing district affected
thereby.

(g) The provisions of this section shall be applicable to all taxable
years commencing after December 31, 2011.

Sec. 2. This act shall take effect and be in force from and after its
publication in the Kansas register.