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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 2, 2021
Subject: Senate Bill No. 23

Summary

Senate Bill No. 23 relates to buildings and improvements destroyed or substantially destroyed by natural disaster.

Currently, pursuant to K.S.A. 79-1613, an owner of a homestead, as defined by statute, that was destroyed or substantially destroyed due to an earthquake, flood, tornado, fire, storm, or other event or occurrence that the governor of the state of Kansas has declared a disaster may apply to the board of county commissioners for abatement or credit of property taxes on the homestead. Subject to budgetary restraints of the county or taxing subdivision arising from the event or occurrence, the board of county commissioners shall inquire into and make findings regarding whether the property qualifies for relief and may abate or credit all or any portion of the property taxes.

The bill would amend K.S.A. 79-1613 to also make any building or improvement listed and assessed for property taxation purposes as real property eligible for property tax relief under the provisions of the statute beginning with tax year 2016.

Currently, K.S.A. 79-1613(c) provides that the application for relief is to be filed on or before December 20 of the next succeeding year. The bill would extend the deadline to December 20, 2021 for tax years 2016 through 2019.

The bill would take effect from and after its publication in the Kansas register.