

SENATE BILL No. 165

By Senators O'Donnell, Faust-Goudeau and Petersen

2-11

1 AN ACT concerning property taxation; relating to authority for boards of
2 county commissioners to abate or provide credit against property taxes
3 levied upon property destroyed or substantially destroyed by calamity.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. The owner of any property listed and assessed for taxation
7 purposes which, after January 1 of a particular year but prior to August 15
8 of such year, was destroyed or substantially destroyed due to fire, wind or
9 other calamity may make application to the board of county
10 commissioners of the county in which such property is located for the
11 abatement of property taxes levied upon such property. The owner of any
12 property listed and assessed for taxation purposes which, on or after
13 August 15 of a particular year but prior to January 1 of the next succeeding
14 year, was destroyed or substantially destroyed due to fire, wind or other
15 calamity may make application to the board of county commissioners of
16 the county in which such property is located for the granting of a credit
17 against property taxes payable by such owner during any or all of the next
18 succeeding three taxable years.

19 Sec. 2. (a) Upon receipt of any such application, the board of county
20 commissioners shall inquire into and make findings regarding the property
21 destroyed or substantially destroyed and the assessed valuation thereof. If
22 it shall be determined that any such owner is entitled to an abatement of all
23 or any portion of the property taxes levied against such property or is
24 entitled to a credit against property taxes payable by such owner in any or
25 all of the next succeeding three years, the board shall issue an order so
26 providing.

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

31 Sec. 3. The provisions of this act shall be applicable to all taxable
32 years commencing after December 31, 2011.

33 Sec. 4. This act shall take effect and be in force from and after its
34 publication in the Kansas register.