

SENATE BILL No. 23

By Committee on Assessment and Taxation

1-13

1 AN ACT concerning property taxation; relating to buildings and
2 improvements destroyed or substantially destroyed by natural disaster;
3 amending K.S.A. 79-1613 and repealing the existing section.
4

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

6 Section 1. K.S.A. 79-1613 is hereby amended to read as follows: 79-
7 1613. (a) As used in this section:

8 (1) "Destroyed or substantially destroyed" means damage of any
9 origin sustained by a homestead *or building or improvement* as the direct
10 result of: (A) An earthquake, flood, tornado, fire or storm; or (B) an event
11 or occurrence ~~which~~ *that* the governor of the state of Kansas has declared a
12 disaster, whereby the cost of restoring the structure to its before-damaged
13 condition would equal or exceed 50% of the market value of the structure
14 before the damage occurred.

15 (2) "Homestead" means the dwelling, or any part thereof, whether
16 owned or rented, ~~which~~ *that* is occupied as a residence by the household
17 and so much of the land surrounding it, as defined as a home site for ad
18 valorem tax purposes, and may consist of a part of a multi-dwelling or
19 multi-purpose building and a part of the land upon which it is built or a
20 manufactured home or mobile home and the land upon which it is situated.
21 "Owned" includes a vendee in possession under a land contract, a life
22 tenant, a beneficiary under a trust and one or more joint tenants or tenants
23 in common.

24 ~~(3) "Public or private buyout" means any buyout from a local, state or
25 federal governmental entity or any non-governmental entity, including, but
26 not limited to, an individual, foundation, trust, association, corporation,
27 limited liability company or partnership.~~

28 (b) The owner of *any building or improvement listed and assessed for*
29 *property taxation purposes as real property* or any homestead listed and
30 assessed for property taxation purposes ~~which~~ *that* was destroyed or
31 substantially destroyed due to an earthquake, flood, tornado, fire, storm, or
32 other event or occurrence ~~which~~ *that* the governor of the state of Kansas
33 has declared a disaster may make application to the board of county
34 commissioners of the county in which such property is located for the
35 abatement of property taxes levied upon such homestead *or building or*
36 *improvement* or for a credit against property taxes payable by such owner,

1 as permitted by this section.

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

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

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

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

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

41 (f) The provisions of this section shall be applicable to all taxable
42 years commencing after December 31, ~~2014~~ 2015, and all taxable years
43 thereafter.

1 (g) *Notwithstanding any provision of subsection (c) to the contrary,*
2 *an application for relief as permitted by subsection (b) may be made for*
3 *abatement of property taxes assessed but not yet paid, or for a grant of a*
4 *credit for assessed property taxes paid, or for both, as the case may be,*
5 *and may be made on or before December 20, 2021, for taxable years 2016*
6 *through 2019.*

7 Sec. 2. K.S.A. 79-1613 is hereby repealed.

8 Sec. 3. This act shall take effect and be in force from and after its
9 publication in the Kansas register.