

## 2023 Kansas Statutes

**79-1439b. Recoupment of tax when property classified under K.S.A. 79-1439a changes use; procedures.** (a) Whenever land owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to paragraph (7) of subsection (c) of section 501 of the federal internal revenue code, as in effect on January 1, 1994, which has been assessed at the rate of 12%, is devoted to a use other than recreational, there shall be a recoupment of property taxes which were not levied upon such land by reason of the assessment thereof at the rate of 12% pursuant to K.S.A. 79-1439a in the amount and manner hereinafter provided. Land which has been assessed at the rate of 12% pursuant to K.S.A. 79-1439a shall be assessed at the rate required by section 1 of article 11 of the Kansas constitution as of January 1 of the year next following its change to a use other than recreational. Property taxes in the amount of the difference between the amount of taxes actually levied upon such land for the two years next preceding the year of such change in assessment rate, and the amount of taxes which would have been levied upon such land for such years had it been assessed at the rate required by section 1 of article 11 of the Kansas constitution shall be determined as of such date and shall become due and payable in such year as provided by K.S.A. 79-2004, and amendments thereto. A lien for such taxes shall attach to the land subject to the same on November 1 in the year such taxes become due and all such taxes remaining due and unpaid after the date prescribed for the payment thereof shall be collected in the manner provided by law for the collection of delinquent taxes. Moneys collected from the recoupment tax hereunder shall be credited by the county treasurer to the several taxing subdivisions within which such land is located in the proportion that the total tangible property tax levies made in the preceding year for each such taxing subdivision bear to the total of all such levies made in that year by all such taxing subdivisions. Such moneys shall be credited to the general fund of the taxing subdivision or if such taxing subdivision is making no property tax levy for the support of a general fund such moneys may be credited to any other tangible property tax fund of general application of such subdivision.

(b) Whenever the use of any such land which is changed to a use other than recreational, the owner thereof shall give written notice of such change to the county appraiser within 60 days after such change in use. Such written notice shall specify the date of such change in use. Failure to give such notice within the time prescribed shall subject the owner of such land to a penalty equal to 10% of the recoupment tax herein provided.

(c) Whenever the use of land is changed from a recreational use to another use as a result of an exercise by the state of Kansas or any political or taxing subdivision thereof of the power of eminent domain or the threat or imminence thereof, no recoupment tax shall be levied and collected upon such land under the provisions of this section.

(d) The county treasurer shall each year include a notice with the tax statement for all land assessed under the provisions of this act, which shall inform the taxpayer that such land has been valued under the provisions of this act and that a recoupment of additional property taxes shall be made if the use of such land is changed to a use other than recreational. Such notice also shall inform the taxpayer of the duty to report any such change in use and of the penalty prescribed for failure to make such report.

**History:** L. 1994, ch. 333, § 2; May 19.