

## 2023 Kansas Statutes

**82a-406. Same; approval of plans by chief engineer; construction in accordance with plans.** In order to be entitled to the tax exemption provided in K.S.A. 79-201g, the landowner must submit to the chief engineer of the division of water resources, complete plans for such dam showing the area of the drainage basin above the dam; plan, profile and cross sections of the dam and spillway; topographic map of the reservoir basin, and such other data and information as the chief engineer of the division of water resources may require, and such plans shall have the approval of the chief engineer and the dam be constructed in accordance with such plans before such exemption can be claimed.

History: L. 1941, ch. 400, § 2; L. 1975, ch. 495, § 25; July 1.