

79-210. Property exempt from taxation; claim to be filed each year; forms, content and filing of claims; rules and regulations. The owner or owners of all property which is exempt from the payment of property taxes under the laws of the state of Kansas for a specified period of years, other than property exempt under K.S.A. 79-201d and 79-201g, and amendments thereto, shall in each year after approval thereof by the state board of tax appeals claim such exemption on or before March 1 of each year in which such exemption is claimed in the manner hereinafter provided. All claims for exemption from the payment of property taxes shall be made upon forms prescribed by the director of property valuation and shall identify the property sought to be exempt, state the basis for the exemption claimed and shall be filed in the office of the assessing officer of the county in which such property is located. The assessing officers of the several counties shall list and value for assessment, all property located within the county for which no claim for exemption has been filed in the manner hereinbefore provided. The secretary of revenue shall adopt rules and regulations necessary to administer the provisions of this section. The provisions of this section shall apply to property exempted pursuant to the provisions of section 13 of article 11 of the constitution of the state of Kansas. The claim for exemption annually filed by the owner of such property with the assessing officer shall include a written statement, signed by the clerk of the city or county granting the exemption, that the property continues to meet all the terms and conditions established as a condition of granting the exemption.

History: L. 1969, ch. 429, § 2; L. 1970, ch. 380, § 1; L. 1972, ch. 342, § 85; L. 1978, ch. 391, § 2; L. 1980, ch. 307, § 2; L. 1984, ch. 349, § 2; L. 1990, ch. 344, § 1; L. 1994, ch. 187, § 2; L. 2006, ch. 205, § 9; L. 2008, ch. 109, § 73; L. 2014, ch. 141, § 81; July 1.