

## 2017 Kansas Statutes

**82a-409. Same; donation of land, easements or right-of-way; tax exemption.** Any landowner who, otherwise in accordance with applicable provisions of K.S.A. 82a-406 and 82a-407 and acts amendatory thereof or supplemental thereto, in connection with the erection and maintenance of one or more reservoirs for the storage of water and flood detention storage, shall donate to the state or to any of its agencies or subdivisions, land or easements or rights-of-way for such purposes, shall be entitled to an exemption from taxes levied upon the contiguous acreage owned by such landowner to the extent provided in K.S.A. 79-201g. The provisions of K.S.A. 82a-408 shall not apply to reservoirs constructed by the state, its agencies or subdivisions as provided herein.

**History:** L. 1941, ch. 400, § 5; L. 1957, ch. 538, § 2; L. 1959, ch. 414, § 2; L. 1965, ch. 555, § 3; L. 1970, ch. 407, § 1; L. 1971, ch. 331, § 1; L. 1975, ch. 495, § 27; July 1.