

## 2019 Kansas Statutes

**82a-405. Construction and maintenance of dams and reservoirs; tax exemption.**

Any landowner owning land in the state of Kansas, not within the corporate limits in any city in this state, who shall lawfully by the construction of a dam across a dry watercourse or any stream or watercourse draining an area not exceeding 10 square miles, form upon such landowner's own land one or more reservoirs, having along the axis of the dam at the lowest point in the natural bed of a stream or watercourse a depth of not less than 10 feet and a storage capacity at spillway level, including the volume of any excavation in the reservoir area below such level, of not less than five acre feet, for the collection and storage of surface water or flood detention storage, and who shall maintain such dam or dams in a condition satisfactory to the chief engineer of the division of water resources in the Kansas department of agriculture, shall be entitled to an exemption from taxes levied upon such land in the amount prescribed by K.S.A. 79-201g, and amendments thereto.

**History:** L. 1941, ch. 400, § 1; L. 1957, ch. 538, § 1; L. 1959, ch. 414, § 1; L. 1965, ch. 555, § 1; L. 1968, ch. 239, § 1; L. 1975, ch. 495, § 24; L. 2004, ch. 101, § 138; July 1.