

## 2021 Kansas Statutes

**79-214. Property exempt from taxation; statement required upon cessation of exempt use; failure to file, penalty.** Within 30 days after any property exempted from property taxation ceases to be used exclusively for an exempt purpose, the owner thereof shall file with the county appraiser of the county where such property is located a statement that the property has ceased to be used for an exempt purpose. Any person required to file a statement pursuant to this section who fails to timely file such statement shall be subject to the same penalties prescribed by K.S.A. 79-1422, and amendments thereto, for the late filing of statements listing property for taxation purposes.

**History:** L. 1984, ch. 349, § 4; July 1.