

## 2021 Kansas Statutes

**82a-407. Same; tax exemption, time and procedure.** Upon the completion of any such dam to the satisfaction of the chief engineer of the division of water resources, said chief engineer shall certify the completion of the dam and the capacity of the reservoir, giving detailed information concerning the specific land area involved, to the county clerk or county assessor of the county in which the dam is located, who shall annually make such adjustment in the taxes levied against the land as the owner may be entitled to receive under the provisions of K.S.A. 79-201g, beginning with the first period, following the date of issue of the certificate of completion, on which taxes are regularly levied, and during the years which the landowner is entitled to such reduction.

**History:** L. 1941, ch. 400, § 3; L. 1965, ch. 555, § 2; L. 1975, ch. 495, § 26; July 1.