

SENATE BILL No. 415

By Committee on Assessment and Taxation

2-2

9 AN ACT concerning property taxation; relating to classification of prop-
10 erty; amending K.S.A. 79-1459 and repealing the existing section.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. K.S.A. 79-1459 is hereby amended to read as follows: 79-
14 1459. The county appraiser shall:

15 (a) Prepare an accurate appraisal map or maps of all real estate lo-
16 cated within the county showing: (1) All property or lot lines; (2) the
17 names of all subdivisions; (3) block and lot numbers in urban areas; (4)
18 township, range and government lot numbers in rural areas; (5) street
19 names; (6) rights-of-way; (7) recorded easements; and (8) any other in-
20 formation which may be deemed useful to the county appraiser or may
21 be prescribed by the director of property valuation. Such map or maps
22 shall be kept current.

23 (b) Utilizing the format prescribed or approved by the director of
24 property valuation, prepare an appraisal record for each improvement or
25 group of buildings which constitute an improvement showing: (1) Name
26 and address of the property owner, the property classification and sub-
27 classification, taxing unit number and the city or township in which the
28 property is located; (2) a description of the parcel of real estate adequate
29 to locate it upon the appraisal map; (3) a sketch of the improvements
30 showing dimensions and, if found advisable, a photograph thereof; (4) the
31 building classification category as provided for by law; (5) the major build-
32 ing specifications of each improvement; (6) the exact or approximate date
33 of construction of each building; (7) the value indicators of the improve-
34 ments; (8) the appraised valuation of the improvements and of the land
35 and of their total; and (9) any other information which may be deemed
36 useful to the county appraiser or may be prescribed by the director of
37 property valuation. If the appraisal record is contained on a card, the card
38 shall have enough columns to show changes and appraised value of five
39 or more successive years.

40 (c) Utilizing the format prescribed or approved by the director of
41 property valuation, prepare an appraisal record for each parcel of land
42 showing: (1) The name and address of the property owner, the property
43 classification and subclassification, taxing unit number and city or town-

1 ship in which the property is located; (2) a description of the parcel of
2 land adequate to locate it upon the appraisal map; (3) a sketch of the
3 dimension of the land and the total number of acres; (4) the general
4 classification of land as provided for by law and, if agricultural, the num-
5 ber of acres in each capability classification; (5) the value indicators of
6 the appraised land; (6) the appraisal of the land and of the improvements
7 and of their total; and (7) any other information which may be deemed
8 useful to the county appraiser or may be prescribed by the director of
9 property valuation. If the appraisal record is contained on a card, the card
10 shall have enough columns to show changes and appraised value of five
11 or more successive years.

12 (d) If it is found advisable, combine the land appraisal record and the
13 improvements appraisal record provided for in subsections (b) and (c)
14 showing all information required therein.

15 (e) Annually, as of January 1, classify all taxable and exempt real and
16 personal property into one of the following classifications:

17 *Residential.* Residential property shall include all land and improve-
18 ments utilized or intended to be utilized as a dwelling or home ~~and all~~
19 ~~personal property listed on residential personal property statements, in-~~
20 *cluding all land and improvements whether or not contiguous to the land*
21 *accommodating a dwelling or home used to store household goods and*
22 *personal effects not used for the production of income.*

23 *Commercial.* Commercial property shall include all land and im-
24 provements utilized or intended to be utilized as a business or income
25 producing enterprise and all personal property subject to ad valorem tax-
26 ation listed on commercial personal property statements.

27 *Agricultural.* Agricultural property shall include all land and improve-
28 ments utilized or intended to be utilized for the production of livestock
29 or crops and all personal property listed on agricultural personal property
30 statements.

31 *State Appraised.* State appraised property shall include all property
32 designated by statute to be appraised by the director of the division of
33 property valuation.

34 *Public Service.* Public service property shall include all land and im-
35 provements utilized for benevolent, charitable, religious or governmental
36 purposes and all personal property listed on public service personal prop-
37 erty statements.

38 The county appraiser shall, annually, as of January 1, subclassify each
39 major classification of all taxable and exempt, real and personal property
40 in a manner prescribed by the director of the division of property
41 valuation.

42 Sec. 2. K.S.A. 79-1459 is hereby repealed.

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1 Sec. 3. This act shall take effect and be in force from and after its
2 publication in the statute book.