

## SENATE BILL No. 247

By Committee on Federal and State Affairs

2-26

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AN ACT concerning the valuation of buildings and improvements;  
amending K.S.A. 2002 Supp. 79-412 and repealing the existing section.

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

Section 1. K.S.A. 2002 Supp. 79-412 is hereby amended to read as follows: 79-412. (a) It shall be the duty of the county or district appraiser to value the land and improvements, ~~but~~. The value of the land and improvements shall be entered on the assessment roll in a single aggregate, except as hereinafter provided. Improvements owned by entities other than the owner of the land shall be assessed to the owners of such improvements, if the lease agreement has been recorded or filed in the office of the register of deeds. *The words "building on leased ground" shall appear on the first page of the lease agreement. It shall be the responsibility of the person recording or filing the lease agreement to include the words "building on leased ground" on the first page of the lease agreement. It also shall be the responsibility of the person recording or filing the lease agreement to provide a copy of the recorded or filed lease agreement to the county appraiser within 60 days of recording or filing the lease agreement. Failure to include the words "building on leased ground" on the first page of the lease agreement or failure to provide a recorded or filed copy of the lease agreement to the county appraiser within the time provided herein, may result in the assessment of the improvements to the landowner.* Delinquent taxes imposed on such improvements may be collected by levy and sale of the interests of such owners the same as in cases of the collection of taxes on personal property.

(b) *As used in this section, "person" means any individual, business, foreign or domestic corporation, limited liability company, partnership or association.*

Sec. 2. K.S.A. 2002 Supp. 79-412 is hereby repealed.

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