

## HOUSE BILL No. 2488

By Committee on Taxation

2-21

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9 AN ACT relating to property taxation; providing authority for boards of  
10 county commissioners to abate or provide credit against property taxes  
11 levied upon property destroyed by disaster.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. The owner of any property listed and assessed for taxation  
15 purposes which, after January 1 of a particular year but prior to August  
16 15 of such year, was destroyed as a result of an event or occurrence which  
17 the president of the United States has declared, pursuant to federal law,  
18 to be a major disaster, and grants from the federal government to meet  
19 disaster related expenses resulting from such event or occurrence have  
20 been authorized, may make application to the board of county commis-  
21 sioners of the county in which such property is located for the abatement  
22 of property taxes levied upon such property. The owner of any property  
23 listed and assessed for taxation purposes which, on or after August 15 of  
24 a particular year but prior to January 1 of the next succeeding year, was  
25 destroyed as a result of any such event or occurrence may make appli-  
26 cation to the board of county commissioners of the county in which such  
27 property is located for the granting of a credit against property taxes  
28 payable by such owner during the next succeeding taxable year.

29 Sec. 2. (a) Upon receipt of any such application, the board of county  
30 commissioners may inquire into and make findings regarding the property  
31 destroyed and the assessed valuation thereof. If it shall be determined  
32 that any such owner is entitled to an abatement of all or any portion of  
33 the property taxes levied against such property or is entitled to a credit  
34 against property taxes payable by such owner in the next succeeding year,  
35 the board shall issue an order so providing.

36 (b) The county clerk and county treasurer shall in each case of abate-  
37 ment of credit correct their records in accordance therewith and the  
38 county clerk shall notify the governing body of any taxing district affected  
39 thereby.

40 Sec. 3. This act shall take effect and be in force from and after its  
41 publication in the Kansas register.