

HOUSE BILL No. 2330

By Committee on Appropriations

2-11

9 AN ACT concerning property taxation; relating to classification; residen-
10 tial real property used for bed and breakfast home purposes; amending
11 K.S.A. 2008 Supp. 79-1439 and repealing the existing section.
12

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

14 Section 1. K.S.A. 2008 Supp. 79-1439 is hereby amended to read as
15 follows: 79-1439. (a) All real and tangible personal property which is sub-
16 ject to general ad valorem taxation shall be appraised uniformly and
17 equally as to class and, unless otherwise specified herein, shall be ap-
18 praised at its fair market value, as defined in K.S.A. 79-503a, and amend-
19 ments thereto.

20 (b) Property shall be classified into the following classes and assessed
21 at the percentage of value prescribed therefor:

22 (1) Real property shall be assessed as to subclass at the following
23 percentages of value:

24 (A) Real property used for residential purposes including multi-fam-
25 ily residential real property, real property necessary to accommodate a
26 residential community of mobile or manufactured homes including the
27 real property upon which such homes are located, residential real prop-
28 erty used partially for day care home purposes if such home has been
29 registered or licensed pursuant to K.S.A. 65-501 et seq., and amendments
30 thereto, and residential real property used ~~partially~~ for bed and breakfast
31 home purposes at 11.5%. As used in this paragraph "bed and breakfast
32 home" means a residence with five or fewer bedrooms available for over-
33 night guests who stay for not more than 28 consecutive days for which
34 there is compliance with all zoning or other applicable ordinances or laws
35 which pertain to facilities which lodge and feed guests;

36 (B) land devoted to agricultural use valued pursuant to K.S.A. 79-
37 1476, and amendments thereto, at 30%;

38 (C) vacant lots at 12%;

39 (D) real property which is owned and operated by a not-for-profit
40 organization not subject to federal income taxation pursuant to section
41 501 of the federal internal revenue code and included herein pursuant to
42 K.S.A. 79-1439a, and amendments thereto, at 12%;

43 (E) public utility real property, except railroad property which shall

1 be assessed at the average rate all other commercial and industrial prop-
2 erty is assessed, at 33%. As used in this paragraph, “public utility” shall
3 have the meaning ascribed thereto by K.S.A. 79-5a01, and amendments
4 thereto;

5 (F) real property used for commercial and industrial purposes and
6 buildings and other improvements located upon land devoted to agricul-
7 tural use at 25%; and

8 (G) all other urban and rural real property not otherwise specifically
9 subclassed at 30%.

10 (2) Personal property shall be classified into the following classes and
11 assessed at the percentage of value prescribed therefor:

12 (A) Mobile homes used for residential purposes at 11.5%;

13 (B) mineral leasehold interests, except oil leasehold interests the av-
14 erage daily production from which is five barrels or less, and natural gas
15 leasehold interests, the average daily production from which is 100 mcf
16 or less, which shall be assessed at 25%, at 30%;

17 (C) public utility tangible personal property including inventories
18 thereof, except railroad personal property including inventories thereof,
19 which shall be assessed at the average rate all other commercial and in-
20 dustrial property is assessed, at 33%. As used in this paragraph, “public
21 utility” shall have the meaning ascribed thereto by K.S.A. 79-5a01, and
22 amendments thereto;

23 (D) all categories of motor vehicles listed and taxed pursuant to
24 K.S.A. 79-306d, and amendments thereto, and over-the-road motor ve-
25 hicles defined pursuant to K.S.A. 79-6a01, and amendments thereto, at
26 30%;

27 (E) commercial and industrial machinery and equipment, including
28 rolling equipment defined pursuant to K.S.A. 79-6a01, and amendments
29 thereto, which, if its economic life is seven years or more, shall be valued
30 at its retail cost when new less seven-year straight-line depreciation, or
31 which, if its economic life is less than seven years, shall be valued at its
32 retail cost when new less straight-line depreciation over its economic life,
33 except that, the value so obtained for such property as long as it is being
34 used shall not be less than 20% of the retail cost when new of such
35 property at 25%; and

36 (F) all other tangible personal property not otherwise specifically
37 classified at 30%.

38 Sec. 2. K.S.A. 2008 Supp. 79-1439 is hereby repealed.

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