

HOUSE BILL No. 2496

By Committee on Taxation

Requested by Representative Corbet on behalf of Representative Schwertfeger

1-21

1 AN ACT concerning property taxation; relating to public utilities;
2 requiring the director of property valuation to conduct a review or audit
3 of the appraisal and apportionment of the valuation of the property of
4 any public utility when the total appraised value of property of such
5 public utility in this state decreases more than 5% and a governmental
6 body requests such review or audit; amending K.S.A. 79-5a02 and
7 repealing the existing section.
8

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

10 Section 1. K.S.A. 79-5a02 is hereby amended to read as follows: 79-
11 5a02. (a) Every public utility with property in this state shall through its
12 owner, officer or agent having control of its affairs, before March 20 each
13 year, make a return in writing to the director of property valuation on
14 forms prescribed by the director showing all the information that the
15 director shall require and deem necessary for the appraisal and
16 apportionment of values of said property. If any public utility shall fail to
17 provide the information as required, the director of property valuation shall
18 advise the attorney general of such noncompliance and the attorney
19 general shall proceed against such utility to enforce compliance herewith.

20 (b) *The director shall conduct a review or audit of the appraisal and*
21 *apportionment of the valuation of the property of any public utility when*
22 *the total appraised value of property of such public utility in this state*
23 *decreases more than 5% when compared with the prior tax year. Such*
24 *review or audit shall occur upon the request of any governmental body*
25 *with authority to levy ad valorem or property tax and the public utility has*
26 *real or personal property subject to ad valorem or property tax within the*
27 *taxing jurisdiction of the governmental body. Such requests for review or*
28 *audit shall be allowed for the three prior tax years.*

29 Sec. 2. K.S.A. 79-5a02 is hereby repealed.

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