



**KANSAS FARM BUREAU**  
The Voice of Agriculture

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**HOUSE BILL No. 2735**  
**By Committee on Transportation**  
**Amended by Kansas Farm Bureau**  
**2-10**

**AN ACT concerning property taxation; relating to valuation of federally railbanked rights-of-way.**

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

Section 1. It shall be the duty of the County, the district appraiser, or the director of property valuation to value all property within a federally railbanked right-of-way. The value of the land and improvements shall be entered on the assessment role in a single aggregate, except as hereinafter provided. All interest in and improvements upon the right-of-way shall be assessed taxes as owned by the trail operator from the date of issuance of a Notice of Interim Trail Use contemplated by 16 U.S.C. § 1247(d) and 49 C.F.R. § 1152.29. The taxing authority shall promptly assess, levy and collect any and all right-of-way taxes, as determined by the Kansas Division of Property Valuation, directly from the trail operator during any Notice of Interim Trail Use (NITU) or Certificate of Interim Trail Use (CITU), extensions therefrom and subsequent to execution of a railbanking agreement between the railroad and the initial trail operator. The initial trail operator shall remain responsible for payment of all taxes after the transfer of its interest to another operator, unless the successor trail operator is authorized by the STB.

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