

## 2023 Kansas Statutes

**79-201q. Property exempt from taxation; municipal airports, airport authorities; valuation of land and improvements.** The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

(a) (1) All property owned and primarily operated as an airport by a political subdivision, including property leased by the political subdivision for purposes not essential to the operation of an airport, for all taxable years commencing before January 1, 1993.

(2) For all taxable years commencing after December 31, 1992, all property owned and primarily operated as an airport by a political subdivision, including property leased by the political subdivision for purposes essential to the operation of an airport. Payments in lieu of property taxes may be required for any or all of such years for such leased property, and such payments shall be apportioned and distributed in the same manner as general property taxes.

(b) If the term of any lease existing on April 15, 1991, of any such property for purposes not essential to the operation of an airport extends beyond tax year 1992, the expiration date of the exemption provided by subsection (a) shall be the tax year next following the tax year during which such lease expires. Payments in lieu of taxes may be required for taxable years commencing after December 31, 1992, for any such property for the duration of any such lease, and all such payments shall be apportioned and distributed in the same manner as general property taxes.

(c) Nothing in this section shall be deemed to apply to or limit the operation of K.S.A. 27-319, 27-330 or 79-201a Second, and amendments thereto.

(d) All property taxes, including any penalties and interest accrued thereon, imposed upon any property described in subsection (a) and (b) for all taxable years to which such subsections apply are hereby declared to be canceled but any such amounts paid in any such year shall not be refunded except that with respect to Liberal municipal airport such amounts shall be refunded.

(e) The county or district appraiser shall value the land and improvements, and the value of the land and improvements may be entered on the assessment rolls in separate entries and descriptions. The provisions of this subsection shall be applicable to all taxable years commencing after December 31, 1992.

**History:** L. 1991, ch. 7, § 2; L. 1992, ch. 171, § 1; L. 2003, ch. 156, § 1; July 1.