

## 2023 Kansas Statutes

### **79-1613. Homestead or building or improvement destroyed or substantially destroyed by natural disaster; abatement of tax.** (a) As used in this section:

(1) "Destroyed or substantially destroyed" means damage of any origin sustained by a homestead or building or improvement as the direct result of: (A) An earthquake, flood, tornado, fire or storm; or (B) an event or occurrence that the governor of the state of Kansas has declared a disaster, whereby the cost of restoring the structure damaged as a result of subparagraph (A) or (B) to its before-damaged condition would equal or exceed 50% of the market value of the structure before the damage occurred.

(2) "Homestead" means the dwelling, or any part thereof, whether owned or rented, that is occupied as a residence by the household and so much of the land surrounding it, as defined as a home site for ad valorem tax purposes, and may consist of a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built or a manufactured home or mobile home and the land upon which it is situated. "Owned" includes a vendee in possession under a land contract, a life tenant, a beneficiary under a trust and one or more joint tenants or tenants in common.

(b) The owner of any building or improvement listed and assessed for property taxation purposes as real property or any homestead listed and assessed for property taxation purposes that was destroyed or substantially destroyed may make application to the board of county commissioners of the county in which such property is located for the abatement of property taxes levied upon such homestead or building or improvement or for a credit against property taxes payable by such owner, as permitted by this section.

(1) If such homestead or building or improvement has been so destroyed or substantially destroyed after January 1 of a particular year but prior to August 15 of such year, the owner of such homestead or building or improvement may make application to such board of county commissioners for the abatement of property taxes levied upon such homestead or building or improvement, or if such property taxes have been paid or partially paid, may make application for the granting of a credit against property taxes payable by such owner during any or all of the next succeeding three taxable years.

(2) If such homestead or building or improvement has been so destroyed or substantially destroyed on or after August 15 of a particular year but prior to January 1 of the next succeeding year, the owner of such homestead or building or improvement may make application to such board of county commissioners for the granting of a credit against property taxes payable by such owner during any or all of the next succeeding three taxable years.

(c) An application for relief as permitted by subsection (b) may be made for abatement of property taxes assessed but not yet paid, or for a grant of a credit for assessed property taxes paid or for both, as the case may be, and may be made on or before December 20 of the year next succeeding the year for which such taxes have been assessed.

(d) Upon receipt of any such application, subject to budgetary restraints of the county or taxing subdivision, the board of county commissioners shall inquire into and make findings regarding, among other things, whether the property is a homestead, as defined in subsection (a), whether the property is a building or improvement, whether the homestead or the building or improvement was destroyed or substantially destroyed, as defined in subsection (a) and the assessed valuation thereof. If it is determined that an owner of such homestead or building or improvement is entitled to an abatement of all or any portion of the property taxes levied against such homestead or building or improvement or is entitled to a credit against property taxes payable by such owner in any or all of the next succeeding three years, the board may issue an order so providing.

(e) The county clerk and county treasurer shall in each case of abatement or credit correct their records in accordance therewith and the county clerk shall notify the governing body of any taxing district affected thereby.

(f) The provisions of this section shall be applicable to all taxable years commencing

after December 31, 2018.

(g) Notwithstanding any provision of subsection (c) to the contrary, an application for relief as permitted by subsection (b) may be made for abatement of property taxes assessed but not yet paid, or for a grant of a credit for assessed property taxes paid, or for both, as the case may be, and may be made on or before December 20, 2022, for taxable years 2019 and 2020.

**History:** L. 2013, ch. 135, § 8; L. 2014, ch. 81, § 3; L. 2022, ch. 63, § 35; July 1.