

**79-201g. Same; lands contiguous to or donated in connection with erection or maintenance of dam or reservoir.** 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) All real property which is contiguous to and a part of the same tract of land upon which a dam or reservoir has been constructed and certified by the chief engineer of the division of water resources in compliance with requirements and specifications prescribed by K.S.A. 82a-405 *et seq.*, and amendments thereto, in an amount equal to the increase in the value of such real estate resulting from the construction of such dam or reservoir and in addition thereto an amount computed according to the following schedule:

First ten acre-feet of storage capacity	\$100 per acre-foot
Next five acre-feet of storage capacity	300 per acre-foot
Next five acre-feet of storage capacity	200 per acre-foot
Next five acre-feet of storage capacity	100 per acre-foot
Remaining acre-feet of storage capacity	50 per acre-foot

The total amount of the exemption for any single tract of land shall not exceed five thousand dollars (\$5,000) or forty percent (40%) of the assessed value thereof whichever is the lesser. No exemption shall be granted hereunder unless the landowner shall apply to the chief engineer of the division of water resources for certification of any dam or reservoir within one year after actual completion thereof. Such exemption shall be applicable to such property for a period of ten (10) years after the original certification of the dam or reservoir; and

(b) All real property which is contiguous to and a part of the same tract of land upon which a dam or reservoir has been constructed and certified by the chief engineer of the division of water resources in compliance with requirements and specifications prescribed by K.S.A. 82a-405 *et seq.*, and amendments thereto, the owner of which at the time of such certification donated to the state or to any of its agencies or subdivisions land or easements or right-of-way for such erection or maintenance of such dam or reservoir in an amount equal to twice the assessed value of the land or easements or right-of-way donated. Such exemption shall be based upon a specific description of the land donated, excluding any land the elevation of which is higher than the top of the dam, as prepared and provided by the chief engineer and the assessed value thereof, as determined by the county assessor, for the year in which the exemption is first granted. No exemption shall be granted hereunder unless the landowner shall apply to the chief engineer of the division of water resources for certification of such dam or reservoir and a description of the land donated within five (5) years after actual completion of the dam or reservoir or within two (2) years after such land is listed for taxation if such land was exempt from taxation under the laws of the state of Kansas at the time of the completion of the dam or reservoir whichever is later. Such exemption shall be applicable to such property for a period of twenty (20) years after the original certification of such dam or reservoir by the chief engineer except that if the landowner shall apply for such exemption more than two (2) years after the actual completion of the dam or reservoir such exemption shall be applicable to such property for a period of twenty (20) years after the date of the actual completion of the dam or reservoir.

The provisions of this section shall apply to all taxable years commencing after December 31, 1974.

**History:** L. 1975, ch. 495, § 8; July 1.