

**79-213a. Property exempt from taxation; alternative procedure for claiming exemption for property described by K.S.A. 79-201**  
**Second.** Any group, association, corporation or individual who has not been assessed or levied a tax on its personal or real property prior to July 1, 1985, and who has applied for exemption from ad valorem taxation on such property premised upon use for purposes described in K.S.A. 79-201 *Second*, and amendments thereto, between July 1, 1986, and January 1, 1990, shall not be liable for any taxes prior to January 1, 1987, if such group, association, corporation or individual had a reasonable basis to believe that it would not be assessed or taxed under the laws of the state of Kansas, and did not deceive or otherwise mislead, by affirmative misrepresentation, the county appraiser or other taxing authority in relationship to the use or ownership of such property. The burden of proof shall rest with the party claiming exemption. Relief may be granted under this section by a court in any pending tax appeal, by remand to the state board of tax appeals or upon the filing of an initial application pursuant to K.S.A. 79-213, and amendments thereto.

**History:** L. 1988, ch. 371, § 1; L. 2008, ch. 109, § 75; L. 2014, ch. 141, § 83; July 1.