

## 2018 Kansas Statutes

**79-412. Valuation of buildings and improvements; recording or filing lease agreement, requirements.** It shall be the duty of the county or district appraiser to value the land and improvements. The value of the land and improvements shall be entered on the assessment roll in a single aggregate, except as hereinafter provided. Improvements owned by entities other than the owner of the land shall be assessed to the owners of such improvements, if the lease agreement has been recorded or filed in the office of the register of deeds. The words "building on leased ground" shall appear on the first page of the lease agreement. It shall be the responsibility of the person recording or filing the lease agreement to include such words as provided in this section. Failure to include such words as provided in this section may result in such improvements being assessed to the owner of the land. As used in this section, the term "person" means any individual, business, domestic or foreign corporation, partnership or association. Delinquent taxes imposed on such improvements may be collected by levy and sale of the interests of such owners the same as in cases of the collection of taxes on personal property.

**History:** L. 1911, ch. 316, § 12; R.S. 1923, 79-412; L. 1994, ch. 275, § 7; L. 1997, ch. 126, § 31; L. 1999, ch. 126, § 5; L. 2004, ch. 173, § 9; July 1.