

STATE OF KANSAS

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Department of Revenue
Division of Property Valuation

DIRECTIVE #92-025

TO: County Appraisers and County Commissioners

SUBJECT: Exemptions

This directive is adopted pursuant to the provisions of L. 1992, ch. 249, § 1, and shall be in force and effect from and after the Director's approval date.

No County Official shall exempt the value of any property or release, discharge, remit or commute any portion on taxes assessed or levied against any person or property, except for those properties which may be exempted by the county appraiser without the approval of the Board of Tax Appeals.

All property in Kansas, real and personal, is subject to taxation unless expressly exempt therefrom. K.S.A. 79-101. K.S.A. 1991 Supp. 79-213(a), as amended by L. 1992, Ch. 102, § 8, and Ch. 287, § 2, provides that any property owner requesting an exemption from ad valorem taxation shall be required to file an initial request for exemption with the state board of tax appeals (hereinafter referred to as "BOTA"). K.S.A. 79-213(l), as amended, lists several exceptions to the filing requirement. In addition, particular statutes provide exceptions to the filing requirement for specific types of property. For example, K.S.A. 79-215 provides that property held for display at a fair is exempt from the filing requirement of K.S.A. 79-213. Unless a particular type of property is exempt from the filing requirement, the property is taxable unless BOTA has issued an exemption order for the property.

If the appraiser is in doubt as to whether a particular item of personal property is exempt, the property should be placed on the roll. Whether or not there is an initial filing requirement, all doubts concerning exemption are to be resolved against the exemption in favor of taxation. Farmers Co-op v. Kansas Bd. of Tax Appeals, 236 Kan. 632, 635, 694 P.2d 462 (1985). If the taxpayer requests that

the property be exempt, the county appraiser should assist the taxpayer in filing a request for exemption with BOTA.

Although an initial request for exemption has been granted by BOTA, the appraiser should place the property on the roll if there has been a change in ownership, or change in use of the property, or if the property is no longer exempt due to a change in the law.

The filing requirement in K.S.A. 79-213, as amended, should not be confused with the annual filing requirement in K.S.A. 1991 Supp. 79-210. The annual filing requirement in K.S.A. 79-210 applies **after** an initial request for exemption has been granted by BOTA. Generally, when BOTA grants an exemption for a specified number of years, for example 10 years, the taxpayer is required to file an annual claim with the county appraiser each year for 10 years. This claim need not be forwarded to BOTA. A few exceptions to the annual filing requirement are listed in K.S.A. 79-210.

Approved: _____
(Date)

David C. Cunningham
Director of Property Valuation