

STATE OF KANSAS

David C. Cunningham, Director
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1585



(913) 296-2365
FAX (913) 296-2320

Department of Revenue
Division of Property Valuation

DIRECTIVE #92-017

TO: **County Appraisers**

SUBJECT: **Watershed Exemption**

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.

County appraisers shall not include building value in the amount to be exempted pursuant to K.S.A. 79-201g. The term "real property," as used in K.S.A. 79-201g, refers to **land only**. Buildings are not considered part of the exemption for property contiguous to a watershed pond. K.S.A. 79-201g refers to "land" and "real property," and uses the terms interchangeably. K.S.A. 82a-405 clarifies this further as it refers to "land" only.

Approved: November 3, 1992

David C. Cunningham
Director of Property Valuation