

## 2012 Kansas Statutes

**58-3122. Separate taxation.** Each apartment and its percentage of undivided interest in the common areas and facilities shall be deemed to be a parcel and shall be subject to separate assessment and taxation by each assessing unit and special district for all types of taxes authorized by law including but not limited to special ad valorem levies and special assessments. Neither the building, the property nor any of the common areas and facilities shall be deemed to be a parcel.

**History:** L. 1963, ch. 329, § 22; July 1.