

**79-5a27. Certification of assessed valuations apportioned to taxing districts to county clerks; application for exemption, procedure.**

On or before June 1 each year, the director of property valuation shall certify to the county clerk of each county the amount of assessed valuation apportioned to each taxing unit therein for properties valued and assessed under K.S.A. 79-5a01 et seq., and amendments thereto. The county clerk shall include such assessed valuations in the applicable taxing districts with all other assessed valuations in those taxing districts and on or before June 15 notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for ad valorem tax purposes. If in any year the county clerk has not received the applicable valuations from the director of property valuation, the county clerk shall use the applicable assessed valuations of the preceding year as an estimate for such notification. If the public utility has filed an application for exemption of all or a portion of its property, the director shall notify the county clerk that the exemption application has been filed and the county clerk shall not be required to include such assessed valuation in the applicable taxing districts until such time as the application is denied by the state board of tax appeals or, if judicial review of the board's order is sought, until such time as judicial review is finalized.

**History:** L. 1987, ch. 373, § 4; L. 2005, ch. 199, § 2; L. 2008, ch. 182, § 4; L. 2009, ch. 143, § 33; L. 2014, ch. 141, § 87; L. 2016, ch. 66, § 1; July 1.

**Revisor's Note:**

Section was amended twice in the 2008 session, see also 79-5a27a.