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LEGISLATURE *of* THE STATE *of* KANSAS
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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: The Office of Revisor of Statutes
Date: March 11, 2020
Subject: Senate Bill No. 457

Summary

Senate Bill No. 457 relates to property taxation and appraisal maps used for land devoted to agricultural use. The bill would amend K.S.A. 79-1459 to provide that, for all taxable years commencing after December 31, 2020, the county appraiser shall utilize the web soil survey version dated September 16, 2019, of the United States Department of Agriculture Natural Resources Conservation Service (NRCS) for purposes of identification and delineation of soil map units within the county for land devoted to agricultural use.

The bill would take effect from and after its publication in the statute book.