

**79-5a25. Apportionment of assessed valuation of certain utilities to taxing districts.** After the completion of the valuation of properties valued under K.S.A. 79-5a01 *et seq.*, and amendments thereto, excepting railroad properties, the director of property valuation shall apportion the assessed valuation to the taxing units where property is located in the following manner:

*First.* There shall be assigned an assessed value, in proportion to original cost thereof, to land, other than rights-of-way, improvements, and equipment affixed thereto; vehicles; power operated equipment; materials and supplies; and

*Second.* All remaining assessed valuation shall be assigned in proportion to the length of lines according to the average original cost of the conjunctive properties and their appurtenances.

**History:** L. 1987, ch. 373, § 2; July 1.