

79-1439d. Classification for property tax purposes of wireless communication towers, broadcast towers and antenna and relay sites. (a) In accordance with the provisions of section 1 of article 11 of the Kansas constitution, all wireless communication towers, broadcast towers, antenna and relay sites, except public utility property valued and assessed pursuant to K.S.A. 79-5a01 et seq., and amendments thereto, are hereby defined as commercial and industrial machinery and equipment, and shall be classified for property tax purposes as tangible personal property within subclass 5 of class 2 of section 1 of article 11 of the Kansas constitution. All such property shall be valued in accordance with the provisions of subsection (b)(2)(E) of K.S.A. 79-1439, and amendments thereto.

(b) The provisions of this section shall apply to all taxable years commencing after December 31, 2002.

History: L. 2004, ch. 171, § 12; July 1.