

## 2021 Kansas Statutes

**79-201e. Same; mined land; reclaimed surface mining operations.** The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

All real property upon which surface mining operations were conducted prior to January 1, 1969, but which has been reclaimed and returned to productive use, to the extent of the increase in the valuation of such property resulting from reclamation and conservation practices performed upon such property by the owner thereof, for a period of five (5) years from and after the calendar year in which such property is reclaimed and returned to productive use shall be exempt from taxation. Before such exemption may be granted, the taxpayer shall file a claim for such exemption with the county clerk or county assessor, as the case may be, and no exemption shall be allowed if the reclamation work commenced is discontinued before completion of the work.

The provisions of this section shall apply to all taxable years commencing after December 31, 1974.

**History:** L. 1975, ch. 495, § 6; July 1.