2024 Kansas Statutes

79-1422. Penalty for late filing of or failure to file statement listing property; abatement of penalty. (a) Any person required to file a statement listing property for assessment and taxation purposes under the provisions of this act who fails to make and file such statement on or before the date prescribed by K.S.A. 79-306, and amendments thereto, shall be subject to a penalty as follows:

The appraiser shall, after having ascertained the assessed value of the property of such taxpayer, add 2% thereto as a penalty for late filing if the failure is not for more than one month, with an additional 2% for each additional month or fraction thereof during which such failure continues, not exceeding 10% in the aggregate.

For good cause shown the appraiser shall extend a reasonable amount of time in which to make and file such statement. Such request for extension of time must be in writing and shall state just and adequate reasons on which the request shall be granted. For purposes of this section, on and after January 1, 2022, good cause for granting an extension of time in which to make and file a statement listing property for assessment and taxation purposes shall include, but not be limited to, the previous classification of the property as real property or as a fixture to real property. Such previous classification shall specifically include, but not be limited to, machinery and equipment used in the grain storage and processing industry, ethanol processing industry or other biofuels processing industry that had been previously classified as real property or fixtures to real property.

(b) If, within one year following the date prescribed by K.S.A. 79-306, and amendments thereto, any person shall fail to make and file the statement listing property for assessment and taxation purposes or shall fail to make and file a full and complete statement listing property for such purposes, the appraiser shall proceed to ascertain the assessed value of the property of such taxpayer, and for this purpose the appraiser may examine under oath any person or persons whom the appraiser deems to have knowledge thereof. The appraiser shall, after having ascertained the assessed value of such property, add 12.5% thereto as a penalty for failure to file such statement or for failure to file a full and complete statement.

(c) The state board of tax appeals or the county appraiser shall abate any penalty imposed under the provisions of this section and order the refund of the abated penalty, whenever excusable neglect on the part of the person required to make and file the statement listing property for assessment and taxation purposes is shown, or whenever the property for which a statement of assessment was not filed as required by law is repossessed, judicially or otherwise, by a secured creditor and such secured creditor pays the taxes and interest due. For purposes of this section, on and after January 1, 2022, excusable neglect for the failure to make and file a statement listing property for assessment and taxation purposes shall include, but not be limited to, the previous classification of the property as real property or as a fixture to real property. Such previous classification shall specifically include, but not be limited to, machinery and equipment used in the grain storage and processing industry, ethanol processing industry or other biofuels processing industry that had been previously classified as real property or fixtures to real property.

History: L. 1907, ch. 408, § 29; R.S. 1923, 79-1422; L. 1965, ch. 511, § 11; L. 1968, ch. 95, § 3; L. 1972, ch. 355, § 2; L. 1980, ch. 311, § 1; L. 1981, ch. 378, § 1; L. 1985, ch. 315, § 1; L. 1987, ch. 372, § 2; L. 1995, ch. 39, § 2; L. 2008, ch. 109, § 84; L. 2014, ch. 141, § 93; L. 2024, ch. 81, § 11; July 1.