

Division of Property Valuation  
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Mark Burghart, Secretary



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Laura Kelly, Governor

**DIRECTIVE #19-017**

**TO: County Appraisers and County Clerks**  
**SUBJECT: Watershed Exemption**  
*This Directive Supersedes Directive #92-017*

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This directive is adopted pursuant to the provisions of K.S.A. 79-505(a), and shall be in force and effect from and after the director's approval date.

With regard to a request for exemption from property taxes pursuant to the provisions of K.S.A. 79-201g and 82a-409, if the county appraiser recommends the exemption be granted, the exemption shall be in the amount recommended by the county appraiser. The county appraiser shall not file the exemption application and recommendations with the state board of tax appeals. See K.S.A. 79-213(e). The county clerk or county appraiser shall annually make such adjustment in the taxes levied against the real property as the owner may be entitled to receive under the provisions of K.S.A. 79-201g, as recommended by the county appraiser, beginning with the first period, following the date of issue of the certificate of completion on which taxes are regularly levied, and during the years which the landowner is entitled to such adjustment.

County appraisers shall not include building value in the amount to be exempted pursuant to K.S.A. 79-201g. The term "real property," as used in K.S.A. 79-201g, refers to land only. Buildings are not considered part of the exemption for property contiguous to a watershed pond. K.S.A. 79-201g refers to "land" and "real property," and uses the terms interchangeably. K.S.A. 79-82a-405 clarifies this further as it refers to "land" only.

Approved: August 27, 2019

A handwritten signature in black ink that reads "David N. Harper".

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David N. Harper  
Director of Property Valuation