



Linn County Appraiser's Office

Kathy Bridges, RMA, County Appraiser

315 Main St. • P.O. Box 350 • Mound City, KS 66056

(913) 795-2523 PH • (913) 795-2252 FAX

Email: linncoappraiser@linncountyks.com

PROCEDURE FOR EXEMPTION OF GRAIN BIN(S) FROM REAL PROPERTY AD VALOREM TAXATION PURSUANT TO K.S.A. 79-201D SECOND

1. Beginning July 1, 2006, K.S.A. 79-213(l) excludes grain bins from the Board of Tax Appeals exemption process. K.S.A. 79-201d *Second* provides an exemption from ad valorem taxes for:

{a}ll farm storage and drying equipment...whether financed or not, and all used farm storage and drying equipment...which equipment is used for the storage or drying of haylage, silage, corn, oats, barley, grain sorghum, wheat, rye, soybeans, flaxseed, rice, dry edible beans or sunflower seed, for any eight of the 10 calendar years next following the calendar year in which such equipment is acquired or construction thereof is completed. The exemption provided for in this paragraph shall be limited to a total of eight years for each individual farm storage and drying equipment...The provisions of this section shall apply to all taxable years commencing after December 31, 2004.

2. Before determining that the grain bin is exempt, the County Appraiser must ascertain whether the structure is actually and regularly used as set forth in K.S.A. 79-201d *Second*. The most efficient manner in which to accomplish this is through sworn Affidavit.
3. Upon request, each owner of an exempt grain bin will be provided an 'Affidavit for Application of Exemption for Grain Bin' that will need to be completed and returned along with the required documentation by the first of the year exemption will begin.
4. If the owner of the grain bin fails to return the Affidavit by January 1st of the year to be exempted, a second request in writing will be sent.
5. If the owner of the grain bin fails to respond to the second request by March 1st of the year to be exempted, the County Appraiser will proceed to value and assess the structure according to law and the owner will be responsible for the taxes for that year.
6. When the Affidavit is returned sufficiently completed to the County Appraiser, the Appraiser shall place the grain bin on the exempt real property tax roll according to law, unless a compelling reason to doubt the validity of the Affidavit exists, in which case, the County Appraiser shall document in writing the reasons for doubting said Affidavit and advise the taxpayer to apply for exemption from the Kansas Board of Tax Appeals pursuant to K.S.A. 79-213.
7. Once the grain bin is exempted, it shall not be necessary for the owner to reapply each year per K.S.A. 79-210. The exemption shall continue for the eight (8) year exemption period or until such time as the owner notifies the County per K.S.A. 79-214, and amendments thereto, that the grain bin is no longer actually and regularly being used to store grain or until such time as the County Appraiser ascertains this information from any other reliable source.
8. If the property where the grain bin resides is sold prior to the end of the eight (8) year exemption period, the new owner may apply to the Kansas Board of Tax Appeals for the remaining years of the eight (8) year period.

