



# 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](mailto:linncoappraiser@linncountyks.com)

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## **PROCEDURE FOR EXEMPTION OF HAY STORAGE STRUCTURE(S) FROM REAL PROPERTY AD VALOREM TAXATION PURSUANT TO K.S.A. 79-201D *THIRD***

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1. Beginning July 1, 2006, K.S.A. 79-213(l) excludes hay storage structures from the Board of Tax Appeals exemption process. K.S.A. 79-201d *Third* exempts all farm storage structures designed and predominantly used for the storage of hay, for any eight (8) of the ten (10) calendar years next following the calendar year in which such farm storage structure was newly constructed or first assembled. The exemption shall be limited to a total of eight (8) years for each individual farm storage structure. The provisions apply to farm storage structures newly constructed or first assembled after December 31, 2004.
2. Before determining that a structure is exempt, the County Appraiser must ascertain whether the structure is actually and regularly used to store hay. The most efficient manner in which to accomplish this is through sworn Affidavit.
3. Upon request, each owner of an exempt hay storage structure will be provided an 'Affidavit for Application of Exemption for Hay Storage Structure' that will need to be completed and returned with a true and correct picture of the hay storage structure by the first of the year exemption will begin.
4. If the owner of the hay storage structure 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 hay storage structure fails to respond to the second request by March 1<sup>st</sup> 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 hay storage structure 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 hay storage structure is exempted, it shall not be necessary for the owner to reapply each year. The exemption shall continue for the eight (8) year exemption period or until such time as the owner notifies the County that the hay storage structure is no longer actually and regularly being used to store hay or until such time as the County Appraiser ascertains this information from any other reliable source.
8. If the property where the hay storage structure resides is sold prior to the end of the eight (8) year period, the new owner may apply to the Board of Tax Appeals for the remaining years of the eight (8) year period.



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Property Owner Name (Printed)

Mailing Address

City State Zip

Phone Email

### FOR OFFICE USE ONLY

(DO NOT WRITE IN THIS SPACE)

Date Received: \_\_\_\_\_

Pictures Rec'd: Y N Approved: Y N

Date Processed: \_\_\_\_\_ ID \_\_\_\_\_

Exemption Dates: \_\_\_\_\_ / \_\_\_\_\_

Occupancy: \_\_\_\_\_

## AFFIDAVIT FOR APPLICATION OF EXEMPTION FOR HAY STORAGE STRUCTURE

STATE OF KANSAS )  
 ) SS  
COUNTY OF LINN )

I, \_\_\_\_\_, being first duly sworn, on oath, depose and say that:

- I am the owner of a hay storage structure, more fully described as:  
Structure Dimensions: \_\_\_\_\_ x \_\_\_\_\_ Cost of Improvement: \_\_\_\_\_  
Frame Type: \_\_\_\_\_ Wall Height: \_\_\_\_\_ Foundation Type: \_\_\_\_\_  
Exterior Wall Type (if applicable): \_\_\_\_\_ Heating/Cooling Type: \_\_\_\_\_
- I have attached hereto a true and correct copy of one interior and one exterior photograph of said hay storage structure.
- Said hay storage structure is located on KUPN parcel: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ and/or Parcel ID/QRef ID: \_\_\_\_\_ in Linn County, KS.  
and completion date of the newly constructed structure was on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.
- If said hay storage structure is no longer being utilized for hay storage within the eight (8) year period or if the property is sold, I will notify the County Appraiser of the Linn County Appraiser's Office within thirty (30) days of the change in use or the sale.

\_\_\_\_\_  
(Taxpayer Signature)

Subscribed and sworn to before me, the undersigned, on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My Appointment Expires \_\_\_\_\_