

WATER STORAGE LAW
K.S.A. 79-201g and 82a-405 to 82a-410
2004

K.S.A. 82a-405. Construction and maintenance of dams and reservoirs; tax exemption. Any landowner owning land in the state of Kansas, not within the corporate limits in any city in this state, who shall lawfully by the construction of a dam across a dry watercourse or any stream or watercourse draining an area not exceeding 10 square miles, form upon such landowner's own land one or more reservoirs, having along the axis of the dam at the lowest point in the natural bed of a stream or watercourse a depth of not less than 10 feet and a storage capacity at spillway level, including the volume of any excavation in the reservoir area below such level, of not less than five acre feet, for the collection and storage of surface water or flood detention storage, and who shall maintain such dam or dams in a condition satisfactory to the chief engineer of the division of water resources in the Kansas department of agriculture, shall be entitled to an exemption from taxes levied upon such land in the amount prescribed by K.S.A. 79-201g, and amendments thereto. (**History:** L. 1941, ch. 400, § 1; L. 1957, ch. 538, § 1; L. 1959, ch. 414, § 1; L. 1965, ch. 555, § 1; L. 1968, ch. 239, § 1; L. 1975, ch. 495, § 24; L. 2004, ch. 101, §; July 1.)

K.S.A. 82a-406. Same; approval of plans by chief engineer; construction in accordance with plans. In order to be entitled to the tax exemption provided in K.S.A. 79-201g, the landowner must submit to the chief engineer of the division of water resources, complete plans for such dam showing the area of the drainage basin above the dam; plan, profile and cross sections of the dam and spillway; topographic map of the reservoir basin, and such other data and information as the chief engineer of the division of water resources may require, and such plans shall have the approval of the chief engineer and the dam be constructed in accordance with such plans before such exemption can be claimed. (**History:** L. 1941, ch. 400, § 2; L. 1975, ch. 495, § 25; July 1.)

K.S.A. 82a-407. Same; tax exemption, time and procedure. Upon the completion of any such dam to the satisfaction of the chief engineer of the division of water resources, said chief engineer shall certify the completion of the dam and the capacity of the reservoir, giving detailed information concerning the specific land area involved, to the county clerk or county assessor of the county in which the dam is located, who shall annually make such adjustment in the taxes levied against the land as the owner may be entitled to receive under the provisions of K.S.A. 79-201g, 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 reduction. (**History:** L. 1941, ch. 400, § 3; L. 1965, ch. 555, § 2; L. 1975, ch. 495, § 26; July 1.)

K.S.A. 82a-408. Same; access to reservoirs when drought emergency declared; rules and regulations. Whenever during periods of drought, it is deemed warranted in the judgment of a majority of the board of county commissioners of any county in this state, the commissioners may by resolution, duly adopted, declare a drought emergency to exist and shall determine where surplus water supplies exist and are available in reservoirs constructed in that county under the provisions of this act and may prescribe rules and regulations for obtaining

such surplus waters. The owner of any land on which such a water supply has been or may be impounded, shall, upon being notified by the board of county commissioners, permit entry upon his or her land and access to the reservoir to all persons for the purpose of obtaining water in accordance with the rules and regulations prescribed by the board of county commissioners. (History: L. 1941, ch. 400, § 4; June 30.)

K.S.A. 82a-409. Same; donation of land, easements or right-of-way; tax exemption. Any landowner who, otherwise in accordance with applicable provisions of K.S.A. 82a-406 and 82a-407 and acts amendatory thereof or supplemental thereto, in connection with the erection and maintenance of one or more reservoirs for the storage of water and flood detention storage, shall donate to the state or to any of its agencies or subdivisions, land or easements or rights-of-way for such purposes, shall be entitled to an exemption from taxes levied upon the contiguous acreage owned by such landowner to the extent provided in K.S.A. 79-201g. The provisions of K.S.A. 82a-408 shall not apply to reservoirs constructed by the state, its agencies or subdivisions as provided herein. (History: L. 1941, ch. 400, § 5; L. 1957, ch. 538, § 2; L. 1959, ch. 414, § 2; L. 1965, ch. 555, § 3; L. 1970, ch. 407, § 1; L. 1971, ch. 331, § 1; L. 1975, ch. 495, § 27; July 1.)

K.S.A. 82a-409a. (History: L. 1959, ch. 414, § 3; Repealed, L. 1975, ch. 495, § 28; July 1.)

K.S.A. 82a-410 Same; invalidity of part. In case any section or sections or part of any section of this act shall be found to be unconstitutional, the remainder of the act shall not thereby be invalidated but shall remain in full force and effect. (History: L. 1941, ch. 400, § 7; June 30.)

K.S.A. 79-201g. Same; lands contiguous to or donated in connection with erection or maintenance of dam or reservoir. 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:

(a) All real property which is contiguous to and a part of the same tract of land upon which a dam or reservoir has been constructed and certified by the chief engineer of the division of water resources in compliance with requirements and specifications prescribed by K.S.A. 82a-405 et seq., and amendments thereto, in an amount equal to the increase in the value of such real estate resulting from the construction of such dam or reservoir and in addition thereto an amount computed according to the following schedule:

First ten acre-feet of storage capacity	\$100 per acre-foot
Next five acre-feet of storage capacity	300 per acre-foot
Next five acre-feet of storage capacity	200 per acre-foot
Next five acre-feet of storage capacity	100 per acre-foot
Remaining acre-feet of storage capacity	50 per acre-foot

The total amount of the exemption for any single tract of land shall not exceed five thousand dollars (\$5,000) or forty percent (40%) of the assessed value thereof whichever is the lesser. No exemption shall be granted hereunder unless the landowner shall apply to the chief

engineer of the division of water resources for certification of any dam or reservoir within one year after actual completion thereof. Such exemption shall be applicable to such property for a period of ten (10) years after the original certification of the dam or reservoir; and

(b) All real property which is contiguous to and a part of the same tract of land upon which a dam or reservoir has been constructed and certified by the chief engineer of the division of water resources in compliance with requirements and specifications prescribed by K.S.A. 82a-405 et seq., and amendments thereto, the owner of which at the time of such certification donated to the state or to any of its agencies or subdivisions land or easements or right-of-way for such erection or maintenance of such dam or reservoir in an amount equal to twice the assessed value of the land or easements or right-of-way donated. Such exemption shall be based upon a specific description of the land donated, excluding any land the elevation of which is higher than the top of the dam, as prepared and provided by the chief engineer and the assessed value thereof, as determined by the county assessor, for the year in which the exemption is first granted. No exemption shall be granted hereunder unless the landowner shall apply to the chief engineer of the division of water resources for certification of such dam or reservoir and a description of the land donated within five (5) years after actual completion of the dam or reservoir or within two (2) years after such land is listed for taxation if such land was exempt from taxation under the laws of the state of Kansas at the time of the completion of the dam or reservoir whichever is later. Such exemption shall be applicable to such property for a period of twenty (20) years after the original certification of such dam or reservoir by the chief engineer except that if the landowner shall apply for such exemption more than two (2) years after the actual completion of the dam or reservoir such exemption shall be applicable to such property for a period of twenty (20) years after the date of the actual completion of the dam or reservoir.

The provisions of this section shall apply to all taxable years commencing after December 31, 1974. (**History:** L. 1975, ch. 495, § 8; July 1.)