

**HOUSE BILL No. 2179**

By Committee on Taxation

1-29

1 AN ACT concerning property taxation; relating to mineral interests,  
2 recordation, validation of certain interests; amending K.S.A. 79-420  
3 and repealing the existing section.  
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 79-420 is hereby amended to read as follows: 79-  
7 420. (a) Whenever the fee to the surface of any tract, parcel or lot of land  
8 is in any person or persons, natural or artificial, and the right or title to any  
9 minerals therein is in another or in others, such mineral interest shall be  
10 listed and the market value, if any, determined separately from the fee of  
11 such land, in separate entries and descriptions. Such land and such mineral  
12 interest shall be separately taxed to the owners thereof respectively. In  
13 determining the market value, if any, of any such mineral interest, the  
14 appraiser shall consider every proper factor, including, but not limited to,  
15 the size of the particular mineral interest, the fractional share of such  
16 interest and the number of fractional shares in existence for such interest.  
17 The register of deeds shall furnish to the county clerk where such mineral  
18 interest exists and are a matter of record, a certified description of all such  
19 interest. ~~When such reserves or leases are not recorded within 90 days~~  
20 ~~after execution, they shall become void if not listed for taxation.~~

21 (b) *The version of this section in effect on July 1, 2015, will have*  
22 *retroactive effect to validate any interest that would have been void under*  
23 *this section, or any prior version of this section, prior to July 1, 2015,*  
24 *except that any prior version of this section in effect on June 30, 2015, will*  
25 *apply to any action, commenced prior July 1, 2017, to establish that a*  
26 *mineral interest is void for failure to comply with the recording or listing*  
27 *requirements of this section.*

28 Sec. 2. K.S.A. 79-420 is hereby repealed.

29 Sec. 3. This act shall take effect and be in force from and after its  
30 publication in the statute book.