

(First Published in Johnson County Post June 1, 2026)
IN THE 10th JUDICIAL DISTRICT
DISTRICT COURT OF JOHNSON COUNTY, KANSAS
IN THE MATTER OF THE PETITION OF
Anna Kathryn Kendle
To Change His/Her Name to:
Ace Ladd Kathryn Kendle
Case No. JO-2026-CV-000990
Div. No. 14
PURSUANT TO K.S.A. CHAPTER 60
NOTICE OF HEARING - PUBLICATION
THE STATE OF KANSAS TO ALL WHO ARE OR MAY BE CONCERNED:

You are hereby notified that Anna Kathryn Kendle, filed a Petition in the above court on the 17th day of April 2026 requesting a judgment and order changing his/her name from Anna Kathryn Kendle to Ace Ladd Kathryn Kendle.

The Petition will be heard in Johnson County District Court, 150 W. Santa Fe St., Olathe, Kan., at 9:30 a.m. on the 30th day of July, 2026.

If you have any objection to the requested name change, you are required to file a responsive pleading on or before July 30 2026 in this court or appear at the hearing and object to the requested name change. If you fail to act, judgment and order will be entered upon the Petition as requested by Petitioner.

/s/Anna Kindle
Petitioner, Pro Se
Anna Kathryn Kendle
7409 W 54th Ter
Overland Park, KS 66202
(913) 980-6357

06/01, 06/08, 06/15/2026

RESOLUTION NO. 074-26

A RESOLUTION ADOPTING AND ENACTING A NEW CODE PROVIDING FOR PROPERTY TAX RELIEF FOR HOMESTEADS, BUILDINGS, OR IMPROVEMENTS DESTROYED OR SUBSTANTIALLY DESTROYED BY NATURAL DISASTERS PURSUANT TO K.S.A. 79-1613.

At a regular meeting of the Board of County Commissioners of Johnson County, Kansas, (Board), held on Thursday, May 28, 2026, there came before the Board for consideration the adoption and enactment of a new code providing for property tax relief for homesteads, buildings, or improvements destroyed or substantially destroyed by natural disasters pursuant to K.S.A. 79-1613.

The Board, being fully advised, upon a motion duly made, seconded, and carried, adopted the following Resolution No. 074-26, to wit:

WHEREAS, pursuant to K.S.A. 19-101, the County is a body corporate and politic of the State of Kansas and has the powers of home rule to determine its local affairs and government under the provisions of K.S.A. 19-101a; and

WHEREAS, K.S.A. 79-1613, as amended, authorizes the Board to grant property tax relief for qualifying homesteads, buildings, or improvements listed and assessed as real property that are destroyed or substantially destroyed due to an earthquake, flood, tornado, fire, storm, or other event or occurrence declared a disaster by the Governor of Kansas; and

WHEREAS, after considering the recommendations of the County Clerk, County Appraiser, and the Legal Department, the Board finds that adopting uniform criteria and procedures for implementing K.S.A. 79-1613 is necessary to ensure consistency and transparency; and

WHEREAS, the Board desires to codify Johnson County's policies and procedures implementing K.S.A. 79-1613 within the Johnson County Code; and

WHEREAS, in exercising its discretionary authority under K.S.A. 79-1613, the Board adopts definitions for "Homestead," "Building or Improvement," and "Destroyed or Substantially Destroyed," as set forth therein; and

WHEREAS, the Board adopts the code incorporated by reference in this Resolution, which sets forth Johnson County's policies and procedures providing for property tax relief for homesteads, buildings, or improvements destroyed or substantially destroyed by natural disasters pursuant to K.S.A. 79-1613.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Johnson County, Kansas, that:

Section 1. The foregoing recitals are incorporated in and made a part of this Resolution by reference.

Section 2. Article III of Chapter 70, Part II of the Johnson County Code is hereby created and entitled "Real Property Taxes," consisting of Sections 70-50 through 70-70.

Section 3. Sections 70-50—70-70, within Article III of Chapter 70 of the Johnson County Code are hereby created to read as follows:

ARTICLE III. - REAL PROPERTY TAXES

Sec. 70-50. Property Tax Relief for Homestead, Building or Improvement Destroyed or Substantially Destroyed by Natural Disaster.

The board of county commissioners of the county (Board) adopts this Article to administer property tax relief under K.S.A. 79-1613 by establishing clear, consistent, and transparent procedures for assisting property owners whose homesteads, buildings, or improvements are destroyed or substantially destroyed, as defined herein, due to an earthquake, flood, tornado, fire, storm, or other event or occurrence which the governor of the state of Kansas has declared a disaster. Nothing herein creates, nor shall it be construed to create, any right or entitlement to tax relief. The Board retains sole discretion to evaluate and determine all claims under K.S.A. 79-1613 based on any factors it considers prudent and appropriate, including the fiscal impact of any tax relief on the County and affected taxing authorities. The Board reserves the right to modify or rescind this code at any time following adoption. In exercising its discretionary authority, the Board also reserves the right to approve or deny claims in whole or in part; to apply relief on an item specific, grouped, or all or none basis; and to waive minor technical defects or irregularities in submitted claims when doing so serves the public interest.

Sec. 70-51. Same—Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section:

Homestead means the dwelling, or any part thereof, whether owned or rented, that is occupied as a residence by the household and so much of the land surrounding it, as defined as a home site for ad valorem tax purposes, and may consist of a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built or a manufactured home or mobile home and the land upon which it is situated. "Owned" includes a vendee in possession under a land contract, a life tenant, a beneficiary under a trust and one or more joint tenants or tenants in common.

Building or improvement listed and assessed for property taxation purposes as real property or building or improvement means an outbuilding, improvement, or other addition to the property that is permanently affixed or attached to the land or homestead, is sited on the same parcel as the homestead, and is listed and assessed as real property for property taxation purposes.

Destroyed or substantially destroyed means damage sustained by a homestead or building or improvement as the direct result of: (a) An earthquake, flood, tornado, fire or storm; or (b) an event or occurrence that the governor of the state of Kansas has declared a disaster, whereby the cost of restoring the structure damaged as a result of subparagraph (a) or (b) to its before-damaged condition would equal or exceed 50% of the market value of the structure as determined by the County Appraiser's assessment on January 1 of the year in which the damage occurred. For purposes of this calculation, the market value attributable solely to the land is excluded.

Sec. 70-52. Same—Scope and Application.

(a) This Article shall be applicable to a homestead, building or improvement that is located in Johnson County, Kansas, and destroyed or substantially destroyed subject to the definitions set out in this Article.

(b) This Article does not apply to commercial property.

(c) Special assessments are not subject to tax relief under this Article.

(d) An application for tax relief submitted under this Article shall not be granted until real property taxes have been assessed and levied for the year in which the damage occurred.

Sec. 70-53. Same—Timing; Application Completeness and Eligibility Screening.

(a) An Owner seeking property tax relief shall submit an application to the County Clerk no later than December 20 of the year following the year in which the damage occurred. The application shall be submitted on forms prescribed by the County Clerk and shall include all information and supporting documentation necessary to determine eligibility, including but not limited to:

(1) Written estimate of repairs or rebuilding cost by a licensed contractor or construction engineer; or an insurance company statement of loss that confirms the extent of damage to a property; or an insurance company estimate of the cost to repair or replace; and

(2) Deed of ownership; or a copy of contract if buying on contract; or title if structure is a manufactured home; and

(3) Photos documenting the full damage to the property; and

(4) The applicant must declare that they have not received, and will not receive, any rebate, reimbursement, or other payment of property taxes—including insurance proceeds—intended to apply toward or cover the property taxes at issue.

(b) Upon receipt of an application, the County Clerk shall determine whether the application is complete, timely, and free from disqualifications. An application shall be deemed:

(1) Incomplete when it lacks one or more items required under this Section;

(2) Untimely when it is submitted after the deadline established in this Section; or

(3) Disqualified when, at the time of presentation to the Board for approval:

a. the homestead, building or improvement is located within a parcel of real estate for which a foreclosure lawsuit has been filed with the 10th Judicial District Court, including but not limited to property tax foreclosure lawsuits filed by the County; or

b. the owner has unpaid real property taxes under K.S.A. 79-2004, or unpaid personal property taxes under K.S.A. 79-2004a for any tax year other than the tax year in which the qualifying damage or destruction occurred; or

c. any affected taxing authority raises an objection to the issuance of tax relief based on budgetary restraints.

Sec. 70-54. Same—Administrative Denial of Applications.

The Board delegates authority to deny an application for tax relief submitted pursuant to this Article to the County Clerk or the County Clerk's designee, without action on the individual application by the Board, when the application is incomplete, untimely, or disqualified under this Article. In all other situations, the Board shall determine whether to grant property tax relief. The County Clerk or the County Clerk's designee shall have the ability to waive minor technical defects or irregularities in

submitted claims when doing so serves the public interest.

Sec. 70-55. Same—Staff Review and Recommendations.

When an application is received, the County Clerk, County Appraiser, and County Treasurer shall direct staff to determine:

(a) Whether the property qualifies as a homestead, building or improvement, as defined in this Article.

(b) The market value of the homestead, building, or improvement, and the market value of the land on which the property is situated. Market value shall be determined by the County Appraiser as of January 1 of the year in which the damage occurred.

(c) Whether the application was received within the timeframe indicated in this Article.

(d) Determine if the disaster is a qualifying event, as defined in this Article.

(e) Determine the degree of damage by comparing the repair or reconstruction cost documented in the applicant's licensed contractor estimate, insurance loss statement, or insurance repair estimate to the structure's market value as determined by the County Appraiser as of January 1 of the year in which the damage occurred.

(f) Determine the amount of property tax levied against the property for the tax year in which the damage occurred.

(g) Determine the amount of property tax for that year remaining unpaid.

(h) Calculate the total amount of tax relief for which the applicant may be eligible. This calculation shall be prorated based on the date the damage occurred, ensuring that any relief corresponds to the fraction of the tax year remaining after the damage date.

(i) Calculate the amount of tax relief attributable to each affected taxing authority and notify those taxing authorities of the potential budgetary impact, documenting any objections by such taxing authorities.

(j) Determine whether the applicant has unpaid real and/or personal property taxes other than for the tax year in which the qualifying damage or destruction occurred and calculate any delinquent amount.

Sec. 70-56. Same—Certification of Real Property Taxes.

Except for applications subject to administrative denial under this Article, the County Clerk shall retain all applications until the certification of real property taxes for the applicable year. Upon certification, the County Clerk shall prepare and submit for Board consideration documentation reporting the eligibility of the applicant for relief under this code, the assessed valuation of the property, and the amount of tax relief for the County and all affected taxing authorities. Staff shall include a copy of the application(s).

Sec. 70-57. Same—Notice.

The County Clerk shall provide written notice to the applicant and all potentially affected taxing authorities of the staff findings and recommendations, as well as the expected date the Board will first consider the application(s). The Board shall consider the application(s) at a regularly scheduled meeting held following the certification of real property taxes for the applicable year, at which time the applicant will be afforded an opportunity to be heard.

Sec. 70-58. Same—Widespread Disaster or Additional Analysis Needed.

In the event of a widespread disaster or where additional analysis may be necessary to better assess the budgetary restraints of the County and affected taxing authorities, the County Clerk may:

(a) Elect to have the Board consider the application(s) during or after the first calendar quarter following the certification of real property taxes for the applicable year; and

(b) Elect to group such applications in order for the Board to comprehensively analyze the budgetary restraints and impact of potential tax relief.

Sec. 70-59. Same—Board Findings and Orders.

(a) To determine if an applicant qualifies for relief under this Article, the Board shall make the following findings in a Resolution:

(1) Whether the property is a homestead, building or improvement, as defined in this Article; and

(2) Whether the homestead, building or improvement was destroyed or substantially destroyed, as defined in this Article; and

(3) The assessed valuation of the homestead, building or improvement; and

(4) Whether, considering the budgetary restraints of the County or an affected taxing authority, it is prudent to grant the requested property tax relief, in whole or in part. The Board may, in its discretion, approve an amount of relief that is less than the maximum for which an applicant may otherwise qualify if budgetary restraints justify a reduction; and

(5) Such other findings as are recommended and/or appropriate.

(b) If the Board determines that the applicant is not eligible for relief under this Article, or that the applicant is eligible for relief under this Article, but relief should not be granted, the Board may issue a Resolution denying the application.

(c) If the Board determines that the applicant is eligible for relief under this Article, and that granting relief is appropriate, the Board may issue a Resolution providing for a credit against all or a portion of the property taxes levied against the homestead, building or improvement in the tax year for which the damage occurred.

Sec. 70-60. Same—Update Tax Roll.

The County Clerk and County Treasurer shall update their records in accordance with the Resolution of the Board.

Sec. 70-61. Same—Notice of Order.

The County Clerk shall notify the governing body of any taxing authority affected by the Board Resolution.

Sec. 70-62. Same—Kansas Cash Basis Law.

Relief granted under this Article must comply with the Kansas Cash Basis Law, K.S.A. 10-1101 et seq., and amendments thereto. The Board may approve an application for relief only when sufficient funds exist in the appropriate account at the time of approval, and no action taken under this policy shall create a financial obligation that exceeds the County's available cash resources.

Sec. 70-63. Same—Amendments to Order.

Any amendments to Board Resolutions issued pursuant to this Article require the approval of the Board.

Sec. 70-64. Same—Severability.

If any portion of this Article is determined by a final court of competent jurisdiction to be inoperative, void, or in excess of the Board's authority, then that provision shall be deemed severed and stricken from this Article, but the remaining portions of this Article shall nonetheless remain in full force and effect.

Sec. 70-65. Same—Effective Date.

This Article becomes effective upon publication in the official county newspaper.

Sec. 70-66—70-70. Reserved.

Section 4. This Resolution shall be in full force and effect from and after its adoption, approval, and publication in the official county newspaper as provided by law.

PASSED AND APPROVED THIS 28TH DAY OF MAY, 2026.



BOARD OF COUNTY COMMISSIONERS
OF JOHNSON COUNTY, KANSAS

Mike Kelly, Chair

ATTEST:

Megan Johnson, Deputy County Clerk

APPROVED AS TO FORM:

Peg Trem, Chief Counsel

BOCC RESOLUTION NO. 074-26

FILED
MAY 28 2026
DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS
APPROVED 70