

## 2023 Kansas Statutes

**72-1211. Same; listing, assessing and taxing property.** For the purpose of listing, assessing and valuing the franchises and property of railroad companies and other corporations on the Fort Leavenworth military reservation, and in order that taxes for school purposes may be levied thereon and collected therefrom, it is hereby made the duty of the state department of revenue or the county of Leavenworth, as the case may be, according to the class or character of the franchise or property to be taxed, to do and perform whatever acts or things are or may be necessary to be done or performed, for all intents and purposes the same as such department or county is or may be required to do or perform under the general laws applicable to all other school districts of the state, and to the same extent as if such franchises and properties were not on the Fort Leavenworth military reservation. The franchises and property of railroad companies and other corporations so assessed, valued and taxed shall not be liable for school taxes in any other school district.

**History:** L. 1901, ch. 314, § 3; L. 1953, ch. 349, § 3; L. 1992, ch. 284, § 4; July 1.