

## 2012 Kansas Statutes

**12-546. City annexation of land in fire district; dual taxation; refund.** (a) If any land located within a fire district is annexed by a city and such land remains a part of the fire district beyond the current tax year, the owner of such land shall be entitled to a refund of all ad valorem taxes paid for fire service, including any tax levy for bond and interest payments from either the city or the fire district, whichever entity levies taxes for fire service against the land but does not provide such service.

(b) Cities and fire districts shall establish procedures for landowners to obtain refunds of ad valorem property taxes as required by this section.

**History:** L. 2011, ch. 101, § 12; June 2.