

HOUSE BILL No. 2249

By Committee on Local Government

2-6

1 AN ACT concerning city annexation of fire district lands and taxation;
2 amending K.S.A. 2012 Supp. 12-546 and repealing the existing section.

3
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. K.S.A. 2012 Supp. 12-546 is hereby amended to read as
6 follows: 12-546. (a) If any land located within a fire district is annexed by
7 a city and such land ~~remains a part of~~ *is not detached from* the fire district
8 ~~beyond the current~~ *by the end of the* tax year, the owner of such land shall
9 be entitled to a refund of all ad valorem taxes paid for fire service,
10 ~~including any tax levy for bond and interest payments from either the city~~
11 ~~or excluding ad valorem taxes paid for general obligation bonds issued by~~
12 the fire district, *prior to annexation, to either the city or the fire district,*
13 whichever entity levies taxes for fire service against the land but does not
14 provide such service.

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

17 Sec. 2. K.S.A. 2012 Supp. 12-546 is hereby repealed.

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