

**12-185. Cities between 100,000 and 160,000 and agencies thereof operating residential property outside city; payment in lieu of taxes to school district.** Every city of the state of Kansas having a population of more than one hundred thousand (100,000) and not more than one hundred sixty thousand (160,000) and every agency or authority created and established by such city now owning or controlling or hereafter acquiring residential property located within a school district, a majority of the territory of which lies outside the corporate limits of such city, which property is acquired or held for the purpose of resale or rental to the public for private residential purposes and which is exempt from the payment of ad valorem taxes under the laws of the state of Kansas by reason of the ownership thereof, shall on or before February 1 of each year pay to the school district in which such property is located an amount in lieu of taxes thereon equal to the amount which would have been levied upon such property for all such school district purposes except the general fund of the school district, if such property were subject to ad valorem taxes.

**History:** L. 1977, ch. 51, § 1; July 1.