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**MEMORANDUM**

To: Chairperson McGinn and members of the Senate Ways and Means Committee

From: David Wiese, Assistant Revisor

Date: January 23, 2018

Subject: **SB 247-Cemetery districts; deannexation of land located within a city; reimbursement of the cemetery district.**

Senate Bill No. 247 was introduced during the 2017 session and is a carry-over bill. Certain dates in the bill may need to be updated.

The bill deannexes all territory of the city of Valley Center that is included within the Hillside cemetery district, located in Harvey and Sedgwick counties, from such cemetery district effective December 31, 2017.

Any territory added to the city of Valley Center by annexation after January 1, 2018, that is included within the Hillside cemetery district, shall be excluded from such cemetery district upon such annexation.

Finally, the bill provides that the city of Valley Center shall reimburse the Hillside cemetery district for lost property tax revenues on or before March 1 of each of five years beginning in 2018 and ending in 2022. In 2018, the city shall reimburse the cemetery district in an amount equal to 100% of the property tax revenues generated from property located within the city for calendar year 2017. Beginning in 2019, the reimbursement rate decreases by 20% each year until 20% is being reimbursed in 2022.