

## 2020 Kansas Statutes

**66-1209. Railroad taxes; cancellation upon certain conditions.** Whenever it is made to appear to the satisfaction of the board of county commissioners of any county in this state that any corporation, company or person has operated a railroad in the state of Kansas for not less than ten years, and has paid all taxes on its property and right of way assessed for said ten years, and thereafter has ceased to operate said railroad for two years, because it did not have sufficient money to do so, and the taxes on such property and right of way have not been paid for a period of five (5) years, such county commissioners may cancel said taxes for said last five (5) years, when said railroad company, or its receiver, or legal representatives, resumes operation of said railroad in the state of Kansas.

**History:** L. 1923, ch. 174, § 1; June 9; R.S. 1923, 66-1209.