

2021 Kansas Statutes

72-53,127. Ad valorem tax exemptions not applicable. No ad valorem tax exemption for real or personal property granted after the effective date of this act by the board of tax appeals pursuant to the provisions of either: (a) Section 13 of article 11 of the constitution of the state of Kansas; or (b) K.S.A. 12-1740 et seq. and 79-201a Second or Twenty-Fourth, and amendments thereto, for any property purchased with the proceeds of revenue bonds shall be deemed to exempt any such property from the ad valorem property tax levied by a school district pursuant to the provisions of K.S.A. 72-53,113, and amendments thereto. The provisions of this section shall not apply to exemptions granted by the board of tax appeals when the associated resolution of intent, letter of intent or inducement resolution to issue revenue bonds and grant property tax abatement was approved by any governing body of any city or the board of commissioners of any county or the public hearing required by K.S.A. 79-251, and amendments thereto, was conducted prior to May 1, 2017.

History: L. 2017, ch. 95, § 52; July 1.