

## 2021 Kansas Statutes

**79-264. Property exempt from taxation; certain property owned by a redevelopment authority.** (a) The following described property, to the extent herein specified, shall be exempt from all property taxes levied under the laws of the state of Kansas: All buildings, together with the land upon which the buildings are located, and all tangible personal property associated therewith, owned by a redevelopment authority established as a body corporate and politic pursuant to K.S.A. 19-4901 et seq., and amendments thereto, that is located in a redevelopment district within a former federal enclave and is leased to a business and thereafter used exclusively for the purpose of: (1) Manufacturing articles of commerce; (2) conducting research and development; or (3) processing and storing goods or commodities that are sold or traded in interstate commerce.

(b) In accordance with K.S.A. 19-4904, and amendments thereto, a redevelopment authority may file a request for exemption under the provisions of this section pursuant to K.S.A. 79-213, and amendments thereto, only with approval of the board of county commissioners by resolution.

(c) An exemption from ad valorem taxes granted pursuant to subsection (a) shall be in effect for not more than 10 calendar years after the calendar year in which the business commences its operations or the calendar year in which the expansion of an existing business is completed, as the case may be.

(d) This section is adopted pursuant to section 13(d) of article 11 of the constitution of the state of Kansas, and shall be part of and supplemental to article 2 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto.

**History:** L. 2017, ch. 99, § 1; July 1.