

HOUSE BILL No. 2675

By Committee on Federal and State Affairs

2-9

9 AN ACT concerning certain city annexation of fire district territory.

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11 *Be it enacted by the Legislature of the State of Kansas:*

12 Section 1. (a) If any land located within a fire district is annexed by
13 a city and such land remains a part of the fire district beyond the current
14 tax year, the owner of such land shall be entitled to a refund of all ad
15 valorem taxes paid for fire service, including any tax levy for bond and
16 interest payments from either the city or the fire district, whichever entity
17 levies taxes for fire service against the land but does not provide such
18 service.

19 (b) Cities and fire districts shall establish procedures for landowners
20 to obtain refunds of ad valorem property taxes as required by this section.

21 Sec. 2. This act shall take effect and be in force from and after its
22 publication in the statute book.