

## 2016 Kansas Statutes

**12-546. City annexation of land in fire district; dual taxation; refund.** (a) If any land located within a fire district is annexed by a city and such land is not detached from the fire district by the end of the tax year, the owner of such land shall be entitled to a refund of all ad valorem taxes paid for fire service, excluding ad valorem taxes paid for general obligation bonds issued by the fire district, prior to annexation, to either the city or the fire district, whichever entity levies taxes for fire service against the land but does not provide such service.

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

**History:** L. 2011, ch. 101, § 12; L. 2013, ch. 129, § 3; July 1.