## 2018 Kansas Statutes

**72-523.** Effective dates of school territory transfers; various purposes. All transfers of school territory shall be effective on the June 1 following the date of such transfer, except as otherwise provided by this act. (a) The territory transferred and the taxable tangible property therein shall be subject to taxes levied, except for bonds and other indebtedness incurred theretofore, by the receiving district as of the last day of December of the year preceding such first day of June, and (b) for election purposes the transfer of school territory shall be effective on the date specified in the transfer order of the state board of education.

**History:** L. 1967, ch. 368, § 3; L. 1968, ch. 126, § 1; Mar. 23.