

## 2023 Kansas Statutes

**79-251. Procedure governing grant of property tax exemptions pursuant to section 13 of article 11 of constitution.** Prior to the granting of an exemption for any property from ad valorem taxation pursuant to the provisions of section 13 of article 11 of the constitution of the state of Kansas, the board of county commissioners of any county or the governing body of any city, as the case requires, shall be required to do the following:

- (a) Develop and adopt official policies and procedures for the granting of such exemptions including:
  - (1) The required preparation of an analysis of the costs and benefits of each exemption, including the effect of the exemption on state revenues, prior to the granting of such exemption;
  - (2) a procedure for monitoring the compliance of a business receiving an exemption with any terms or conditions established by the governing body for the granting of the exemption;
- (b) conduct a public hearing on the granting of such exemption. Notice of the public hearing shall be published at least once seven days prior to the hearing in the official city or county newspaper, as the case requires, and shall indicate the purpose, time and place thereof. In addition to such publication notice, the city or county clerk, as the case requires, shall notify in writing the governing body of the city or county and unified school district within which the property proposed for exemption is located; and
- (c) adopt a resolution containing the following findings of fact:
  - (1) That the property for which the exemption is to be granted will be used exclusively for the purposes specified in section 13 of article 11 of the constitution of the state of Kansas; and
  - (2) if the business using the property is relocating from one city or county to another within this state, that the business has received approval of the secretary of commerce prior to qualifying for the exemption upon a finding by the secretary that such relocation is necessary to prevent the business from relocating outside this state.
- (d) Any listing of property submitted by the business as part of the exemption process shall not constitute a classification of the property. Classification of any property acquired during the tax exemption shall be determined at the end of the exemption period in accordance with K.S.A. 79-262, and amendments thereto.

**History:** L. 1990, ch. 345, § 1; L. 1994, ch. 187, § 3; L. 1998, ch. 146, § 6; L. 2003, ch. 154, § 92; L. 2014, ch. 140, § 10; July 1.