

HOUSE BILL No. 2627

By Committee on Elections and Governmental Organization

1-16

9 AN ACT concerning certain property tax abatements by cities and
10 counties.

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

13 Section 1. In addition to the requirements of K.S.A. 2007 Supp. 79-
14 251, the governing body of any city which is considering granting a tax
15 exemption for economic development purposes under provisions of sec-
16 tion 13 of article 11 of the constitution of the state of Kansas shall give
17 written notice of the city's consideration of such tax exemption to the
18 board of county commissioners of the county in which the city is located.
19 If the board of county commissioners within 30 days of receiving the
20 notice adopts a resolution expressing opposition to the proposed tax ex-
21 emption, the governing bodies of the city and county shall be required to
22 meet jointly and to attempt to resolve any dispute.

23 If a majority of the board of county commissioners after the joint meet-
24 ing still object to the tax exemption, the board shall adopt a resolution
25 noting such objection. A copy of the resolution shall be sent to the city
26 governing body.

27 The governing body of the city may:

- 28 (1) Abandon the tax exemption proposal;
29 (2) proceed with the tax exemption and make annual payments to the
30 county in an amount equal to 50% of the tax revenue that the county will
31 lose during the life of the tax exemption; or
32 (3) submit the question of the tax exemption to the qualified electors
33 of the county by mail ballot election within 45 days of receiving the city's
34 objection. If a majority of those voting in the election approve the ex-
35 emption, the city governing body may authorize the tax exemption and
36 no payments shall be made to the county.

37 Sec. 2. In addition to the requirements of K.S.A. 2007 Supp. 79-251,
38 the governing body of any county which is considering granting a tax
39 exemption for economic development purposes for property located
40 within the incorporated limits of any city under provisions of section 13
41 of article 11 of the constitution of the state of Kansas shall give written
42 notice of the county's consideration of such tax exemption to the govern-
43 ing body of any city. If the governing body of the city within 30 days of

1 receiving such notice adopts a resolution expressing opposition to the
2 proposed tax abatement, the governing bodies of the city and the county
3 shall be required to meet jointly and to attempt to resolve any dispute.

4 If a majority of the city governing body after the joint meeting still
5 object to the tax abatement, the city governing body shall adopt a reso-
6 lution noting such objection. A copy of the resolution shall be sent to the
7 board of county commissioners.

8 The board of county commissioners may:

- 9 (1) Abandon the tax abatement proposal;
10 (2) proceed with the tax abatement and make annual payments to the
11 city in an amount equal to 50% of the tax revenue the city will lose
12 during the life of the tax abatement; or
13 (3) submit the question of the tax exemption to the qualified electors
14 of the county by mail ballot election within 45 days of receiving the city's
15 objection. If a majority of those voting in the election approve the ex-
16 emption, the county board may authorize the exemption and no payments
17 shall be made to the city.

18 Sec. 3. This act shall take effect and be in force from and after its
19 publication in the statute book.