

SESSION OF 2013

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2249

As Recommended by House Committee on
Local Government

Brief*

HB 2249 would amend existing law to permit a landowner to receive a property tax refund for fire services for any year when the property was not detached from a fire district after the property had been annexed by a city.

The refund would be paid by either the city or the fire district, whichever entity levied tax for fire service but did not provide the service.

The bill would specify that property taxes paid for general obligation bonds issued by a fire district prior to annexation would not be eligible for refund.

Background

A representative of Johnson County Fire District No. 2 testified in support of the bill in the House Committee on Local Government. He explained that the bill would eliminate "double taxation" on property annexed by a city, while providing necessary assurance to bond holders that a fire district would be able to repay its bonds.

There was no neutral testimony or testimony in opposition to the bill.

The fiscal note submitted by the Division of the Budget indicates the League of Kansas Municipalities believes the bill

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

could increase costs for Kansas cities. Because the League does not know how many annexations would or will be affected by the bill, and how often annexed property does not get detached from a fire district, it is unable to estimate the costs associated with the bill.