## **2023 Kansas Statutes**

**12-147.** Tax subdivisions authorized to enter into agreements with owners of tax exempt property for payments in lieu of taxes. Every taxing subdivision of the state of Kansas is hereby authorized and empowered to enter into contracts for the payment of service charges in lieu of taxes, with the owner or owners of property which is exempt from the payment of ad valorem taxes under the laws of the state of Kansas and is further authorized to receive and expend revenue resulting therefrom in the manner hereinafter provided.

History: L. 1969, ch. 81, § 1; July 1.