

## 2020 Kansas Statutes

**32-889. Same; property tax exemption; payments in lieu of taxes; disposition.** All improvements of the selected state park site shall be exempt from ad valorem property tax but the owner or owners of the improvements shall be required to make a contract or contracts for payment of service charges in lieu of the ad valorem property tax in an amount equal to the value of the improvements as assessed by the county appraiser under the then existing tax process times 100 mills. All in lieu of moneys received will be divided equally between the county of location and the parks fee fund, established under K.S.A. 32-991, and amendments thereto.

**History:** L. 1997, ch. 99, § 4; July 1.