

## 2021 Kansas Statutes

12-5509. **Same; property tax exemption; reduction of payments.** All real and personal property used for the performance of a public service may be exempt from ad valorem taxation to the extent such property is used exclusively for the performance of such public service. If any portion of the facility, title to which is vested in the private contractor, provides direct revenue to the private contractor in addition to payments from the municipality, that revenue producing portion of the property shall be assessed and taxed as any other property. Any direct revenue of the private contractor used to reduce payments required of the municipality, such as may occur in the sale of recycled materials, shall be considered as a payment from the municipality.

**History:** L. 1990, ch. 64, § 9; July 1.