

Kansas Administrative Regulations

Kansas Department of Insurance

Article 10.—Firefighter's Relief Fund Tax

40-10-16. Firefighters relief act; fund allocation.

(a) The annual redetermination allocation shall be calculated using a formula based on the population and the assessed tangible property valuation of the area served by the association that requests redetermination in relation to the population and the assessed tangible property valuation of the state. The assessed tangible property valuation of the area served by the association and the state to be used in the formula shall be as reported by the Kansas department of revenue's statistical report of property assessment and taxation for the year during which redetermination is requested. The populations of the area served by the association and the state to be used in the formula shall be those population totals certified by the Kansas secretary of state for the year during which redetermination is requested.

(b) The following formula shall be used to calculate a new base allocation percentage for the association that requests redetermination:

(1) The assessed tangible property valuation of the area served by the association shall be divided by the assessed tangible property valuation of the state, and the quotient shall be divided by two to form one-half of the new base allocation percentage.

(2) The population of the area served by the association shall be divided by the population of the state, and the quotient shall be divided by two to form the second half of the new base allocation percentage.

(3) The sum of the amounts calculated in paragraphs (b)(1) and (2) shall be the new base allocation percentage for the association.

(c) The next distribution of firefighters relief funds following a redetermination shall be computed as follows:

(1) The new base allocation percentage for each association that was redetermined shall be added to the new base allocation percentage of any associations eligible for the

distribution that were new or merged since the last distribution and the prior year's allocation percentage for all other active associations.

(2) The sum computed in paragraph (c)(1) shall be divided into 100.

(3) The quotient computed in paragraph (c)(2) shall be multiplied by each new base allocation percentage for associations that were redetermined, new, or merged in the prior year and each prior year's allocation percentage for other associations to receive distributions so that the total of all percentages of associations eligible for the distribution equals 100.

(d) The allocation formula prescribed by this regulation shall also be used when distributions are determined for new or merged associations. Any association that has failed to qualify for funds for two consecutive years may resume participation as a new association by submitting the information required by K.A.R. 40-10-2(d) and K.S.A. 40-1706(a), and amendments thereto.

(Authorized by K.S.A. 40-1707(g); implementing K.S.A. 2010 Supp. 40-1706; effective May 27, 2011.)

***** Authenticated Kansas Administrative Regulation *****