

## HOUSE BILL No. 2909

By Committee on Taxation

2-24

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9 AN ACT concerning property taxation; relating to correction of errors;  
10 amending K.S.A. 2003 Supp. 79-1701 and 79-1701a and repealing the  
11 existing sections.

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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2003 Supp. 79-1701 is hereby amended to read as  
15 follows: 79-1701. The county clerk ~~shall~~, prior to November 1, *shall* cor-  
16 rect the following ~~clerical~~ errors in the assessment and tax rolls for the  
17 current year, which are discovered prior to such date:

18 (a) Errors in the *classification*, description or quantity of real estate  
19 *or personal property* listed;

20 (b) errors which have caused improvements to be assessed upon real  
21 estate *or personal property* when no such improvements were in  
22 existence;

23 (c) errors whereby improvements located upon one tract or lot of real  
24 estate have been assessed as being upon another tract or lot;

25 (d) errors whereby taxes have been charged upon *a type of* property  
26 which the state board of tax appeals has specifically declared to be exempt  
27 from taxation under the constitution or laws of the state;

28 (e) errors whereby the taxpayer has been assessed twice in the same  
29 year for the same ~~property~~ *real estate or personal property, or both*, in  
30 one or more taxing districts in the county;

31 (f) errors whereby the assessment of either real or personal property  
32 has been assigned to a taxing district in which the property did not have  
33 its taxable situs; and

34 (g) errors *on the part of the county* whereby the values or taxes are  
35 understated or overstated as a result of a mathematical miscomputation  
36 ~~on the part of the county.~~

37 Sec. 2. K.S.A. 2003 Supp. 79-1701a is hereby amended to read as  
38 follows: 79-1701a. Any taxpayer, the county appraiser or the county clerk  
39 shall, on their own motion, request the board of county commissioners  
40 to order the correction of ~~the clerical~~ errors in the appraisal, assessment  
41 or tax rolls as described in K.S.A. 79-1701, and amendments thereto. The  
42 board of county commissioners of the several counties are hereby au-  
43 thorized to order the correction of ~~clerical~~ errors, specified in K.S.A. 79-

1 1701, and amendments thereto, in the appraisal, assessment or tax rolls  
2 for the current year and the immediately preceding two years during the  
3 period on and after November 1 of each year. If a county treasurer has  
4 collected and distributed the property taxes of a taxpayer and it shall  
5 thereafter be determined that the tax computed and paid was based on  
6 an erroneous assessment due to ~~a clerical~~ *an* error which resulted in an  
7 overpayment of taxes by the taxpayer, and such error is corrected under  
8 the provisions ~~hereof~~ *of this section*, the county commissioners may  
9 direct a refund in the amount of the overpayment plus interest at the rate  
10 prescribed by K.S.A. 79-2968, and amendments thereto, from the date  
11 of payment from tax moneys collected during the current year and ap-  
12 prove a claim therefor. If all or any portion of the taxes on such property  
13 remain unpaid, the board of county commissioners shall cancel that por-  
14 tion of such unpaid taxes which were assessed on the basis of the error  
15 which is being corrected. In lieu of taking such a refund the taxpayer may,  
16 at the taxpayer's option, be allowed a credit on the current year's taxes in  
17 the amount of the overpayment plus interest at the rate prescribed by  
18 K.S.A. 79-2968, and amendments thereto, from the date of payment for  
19 the previous year. In the event the error results in an understatement of  
20 value or taxes as a result of a mathematical miscomputation on the part  
21 of the county, the board of county commissioners of the several counties  
22 are hereby authorized to correct such error and order an additional as-  
23 sessment or tax bill, or both, to be issued, except that, in no such case  
24 shall the taxpayer be assessed interest or penalties on any tax which may  
25 be assessed. If such error applies to property which has been sold or  
26 otherwise transferred subsequent to the time the error was made, no such  
27 additional assessment or tax bill shall be issued.

28 Sec. 3. K.S.A. 2003 Supp. 79-1701 and 79-1701a are hereby  
29 repealed.

30 Sec. 4. This act shall take effect and be in force from and after its  
31 publication in the statute book.