

**79-1702. Cancellation or refund of taxes by state board of tax appeals, when; cancellation and abatement of certain taxes on property of the state, municipalities or exempt institutions; property assessed in more than one county; powers of court.** If any taxpayer, municipality or taxing district shall have a grievance described under the provisions of K.S.A. 79-1701 or 79-1701a, and amendments thereto, which is not remediable thereunder solely because not reported within the time prescribed therein, or which was remediable thereunder and reported to the proper official or officials within the time prescribed but which has not been remedied by such official or officials, such grievance may be presented to the state board of tax appeals and if it shall be satisfied from competent evidence produced that there is a real grievance, it may direct that the same be remedied either by canceling the tax, if uncollected, together with all penalties charged thereon, or if the tax has been paid, by ordering a refund of the amount found to have been unlawfully charged and collected and interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, minus two percentage points.

In all cases where the identical property owned by any taxpayer has been assessed for the current tax year in more than one county in the state, the board is hereby given authority to determine which county is entitled to the assessment of the property and to charge legal taxes thereon, and if the taxes have been paid in a county not entitled thereto, the board is hereby empowered to direct the authorities of the county which has so unlawfully collected the taxes to refund the same to the taxpayer with all penalties charged thereon.

No tax grievance shall be considered by the state board of tax appeals unless the same is filed within four years from the date the tax would have become a lien on real estate.

In all cases where an error results in an understatement of values or taxes as a result of the correction of the clerical errors listed in subsection (a), (c), (f) or (g) of K.S.A. 79-1701, and amendments thereto, the state board of tax appeals, if it shall be satisfied from competent evidence produced that there is an understatement as a result of a clerical error, may order an additional assessment or tax bill, or both, to be issued so that the proper value of the property in question is reflected, except that, in no such case shall the taxpayer be assessed interest or penalties on any tax which may be assessed. No increase shall be ordered to correct such error that extends back more than two years from the date of the most recent tax year. If such error applies to property which has been sold or otherwise transferred subsequent to the time the error was made, no such additional assessment or tax bill shall be issued.

Errors committed in the valuation and assessment process that are not specifically described in K.S.A. 79-1701, and amendments thereto, shall be remediable only under the provisions of K.S.A. 79-2005, and amendments thereto.

**History:** L. 1913, ch. 322, § 2; L. 1917, ch. 321, § 2; R.S. 1923, 79-1702; L. 1943, ch. 291, § 2; L. 1961, ch. 440, § 1; L. 1970, ch. 384, § 1; L. 1975, ch. 496, § 3; L. 1980, ch. 311, § 2; L. 1985, ch. 317, § 3; L. 1997, ch. 126, § 22; L. 1999, ch. 123, § 8; L. 2008, ch. 109, § 98; L. 2013, ch. 87, § 16; L. 2014, ch. 141, § 105; July 1.