AN ACT concerning property taxation; relating to delinquent or unpaid taxes and overpayment of taxes; clerical errors; pertaining to the rate of interest; amending K.S.A. 79-2968 and K.S.A. 2010 Supp. 79-1701a and repealing the existing sections.

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

Section 1. K.S.A. 2010 Supp. 79-1701a is hereby amended to read as follows: 79-1701a. Any taxpayer, the county appraiser or the county clerk shall, on their own motion, request the board of county commissioners to order the correction of the clerical errors in the appraisal, assessment or tax rolls as described in K.S.A. 79-1701, and amendments thereto. The board of county commissioners of the several counties are hereby authorized to order the correction of clerical errors, specified in K.S.A. 79-1701, and amendments thereto, in the appraisal, assessment or tax rolls for the current year and the immediately preceding two years during the period on and after November 1 of each year. If a county treasurer has collected and distributed the property taxes of a taxpayer and it shall thereafter be determined that the tax computed and paid was based on an erroneous assessment due to a clerical error which resulted in an overpayment of taxes by the taxpayer, and such error is corrected under the provisions hereof then the county commissioners may direct a refund in the amount of the overpayment plus interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two percentage points, per annum, from the date of payment from tax moneys collected during the current year and approve a claim therefor. If all or any portion of the taxes on such property remain unpaid, the board of county commissioners shall cancel that portion of such unpaid taxes which were assessed on the basis of the error which is being corrected. In lieu of taking such a refund the taxpayer may, at the taxpayer's option, be allowed a credit on the current year's taxes in the amount of the overpayment plus interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, from the date
of payment for the previous year. In the event the error results in an
understatement of value or taxes as a result of a mathematical
miscomputation on the part of the county, the board of county
commissioners of the several counties are hereby authorized to
correct such error and order an additional assessment or tax bill, or
both, to be issued, except that, in no such case shall the taxpayer be
assessed interest or penalties on any tax which may be assessed. 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.

Section 1—Sec. 2. K.S.A. 79-2968 is hereby amended to read as
follows: 79-2968. Except as otherwise specifically provided by law,
whenever interest is charged under any law of this state upon any
delinquent or unpaid taxes levied or imposed by the state of Kansas or
any taxing subdivision thereof, or whenever interest is allowed under
any law of this state upon any overpayment of taxes levied or imposed
by the state of Kansas or any taxing subdivision thereof, the rate
thereof shall be: (a) One and one-half percent per month for any period
prior to January 1, 1995, 1% per month for the period commencing on
January 1, 1995, and ending on December 31, 1997, and 1/12 of the
annual rate prescribed in subsection (b) thereafter, if computed
monthly; and (b) eighteen percent per annum for any period prior to
January 1, 1995, 12% per annum for the period commencing on
January 1, 1995, and ending on December 31, 1997, and for any period
thereafter, the underpayment rate per annum prescribed and determined
under paragraph (2) of subsection (a) of section 6621, without regard to
subsection (c) thereof, of the federal internal revenue code, as in effect
on September 1, 1996, and which rate is in effect thereunder on July 1
of the year immediately preceding the calendar year for which the rate
is being annually fixed hereunder, plus one percentage point, if
computed annually. Beginning on January 1, 2012, the rate for
property tax delinquencies or underpayments of $10,000 or more
shall be as provided for under this section or 10% per annum,
whichever is greater.

In the event the interest rate prescribed under this section cannot be
determined by reference to section 6621 of the federal internal revenue
code, as in effect on September 1, 1996, the rate at which interest shall
be collected on underpayments shall be the rate prescribed by K.S.A.
16-204, and amendments thereto, for interest on judgments for the
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1 applicable period.
2 Sec. 3. K.S.A. 79-2968 is **and K.S.A. 2010 Supp. 79-1701a are**
3 hereby repealed.
4 Sec. 4. This act shall take effect and be in force from and after
5 its publication in the statute book.