66-1505. Filing objections to assessment; hearing; collection of delinquent assessments. Within 15 days after the date of the mailing of any notice of assessment as provided by K.S.A. 66-1502 and 66-1503 and amendments thereto, the public utility or common carrier against which such assessment has been made may file with the commission objections setting out in detail the ground upon which such objector regards such assessment to be excessive, erroneous, unlawful or invalid. The commission, after notice to the objector, shall hold a hearing in accordance with the provisions of the Kansas administrative procedure act upon such objections. The commission shall determine if the assessment or any part of the assessment is excessive, erroneous, unlawful or invalid and shall render an order upholding, invalidating or amending the assessment. An amended assessment shall have in all ways the same force and effect as though it were an original assessment.

If any assessment against which objections have been filed shall not be paid within 10 days after service of an order finding that such objections have been overruled and disallowed by the commission, the commission shall give notice of such delinquency to the state treasurer and to the objector, in the manner provided in K.S.A. 66-1504 and amendments thereto. The state treasurer shall then proceed to collect the amount of such assessment as provided in K.S.A. 66-1504 and amendments thereto. If an amended assessment is not paid within 10 days after service of the order of the commission, the commission shall notify the state treasurer and the objector as in the case of delinquency in the payment of an original assessment. The state treasurer shall then proceed to collect the amount of such assessment as provided in the case of an original assessment.

History: L. 1935, ch. 267, § 4; L. 1988, ch. 356, § 269; July 1, 1989.