

**79-1803. Computation of tax levy rates by county clerk, when; delivery of tax rolls to county treasurer.** As soon as the action of the state board of equalization is certified to the county clerk, the county clerk shall change the valuations as directed and shall notify the county appraiser of such change. After all amounts of ad valorem tax levies have been certified to the county clerk, the county clerk shall compute the final tax levy rate to be applied to each tract or lot of real property, in the name of the owner, if known, and upon the amount of personal property in the name of each person, company or corporation, which shall be levied equally upon all real and personal property subject to the same tax, and set down all taxes on the tax roll. The amount of penalties imposed pursuant to K.S.A. 79-332a, 79-1422 and 79-1427a, K.S.A. 2014 Supp. 79-5a14 and 79-5a15, and amendments thereto, shall not be considered in computing the final tax levy rate. The clerk shall complete the same, and attach a certificate thereto, and deliver it to the county treasurer on or before November 1, and shall charge the treasurer with the amount of the respective taxes assessed on the tax roll.

**History:** L. 1876, ch. 34, § 84; L. 1909, ch. 244, § 1; R.S. 1923, 79-1803; L. 1960, ch. 57, § 1; L. 1961, ch. 441, § 1; L. 1981, ch. 379, § 2; L. 1982, ch. 391, § 38; L. 1994, ch. 219, § 1; L. 2008, ch. 182, § 5; July 1.