

BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS

MONDAY, FEBRUARY 16, 2009

8:30 a.m. (Commission Chamber)

-Convene

-Consider approval of the minutes for February 2, February 4 and February 9, 2009.

CONSENT AGENDA

- (1) (a) Consider approval of Commission Orders;
- (b) Consider approval to use Lone Star Lake and Marina for the 5th Annual Midwest Mayhem Triathlon, July 19, 2009 (Craig Weinaug)

REGULAR AGENDA

- (2) Consider approval of a fee increase at the Douglas County Treasurer satellite office (Paula Gilchrist)
- (3) Explanation of Commission Orders (Jamie Shew)
- (4) Other Business
 - (a) Consider approval of Accounts Payable (if necessary)
 - (b) Appointments
 - (c) Miscellaneous
 - (d) Public Comment
- (5) Adjourn

WEDNESDAY, FEBRUARY 18, 2009

-No Commission Meeting

MONDAY, FEBRUARY 23, 2009

-Consider approval of Comprehensive Plan Amendment **CPA-2007-6**, to amend Horizon 2020 by creating Chapter 15 – Place Making to ensure proper comprehensive plan language is in place for the proposed Lawrence SmartCode in the City of Lawrence, and approve Joint City **Ordinance No. 8288**/County Resolution. (Approved by CC on 1/20/09)(Dan Warner is the Planner.)

-Consider approval of Comprehensive Plan Amendment **CPA-2007-7**, to amend Horizon 2020, Chapter 14 Specific Plans, to add a reference to the Lawrence SmartCode Infill Plan, and approve Joint **City Ordinance No. 8289**/County Resolution. (Approved by CC on 1/20/09)(Dan Warner is the Planner.)

WEDNESDAY, FEBRUARY 25, 2009

-Discuss Lawrence Freenet Rural Broadband initiative (Josh Montgomery)

MONDAY, MARCH 2, 2009

-No Commission Meeting

-Breakfast Meeting on Local Food Systems (Time/Location TBA)

WEDNESDAY, MARCH 4, 2009

- Consider approving CPA-2004-02, a Comprehensive Plan Amendment to *Horizon 2020*, Chapter 7: Industrial and Employment Related Land Use and consider adopting on first reading, Joint City Ordinance No. 8283/County Resolution for Comprehensive Plan Amendment (CPA-2004-02) to *Horizon 2020*, Chapter 7. (PC Item 11; approved 7-2 on 5/21/08) (Amy Brown is the Planner)

MONDAY, MARCH 9, 2009

WEDNESDAY, MARCH 11, 2009

7:30-9:00 a.m. – Joint Planning Commission and County Commission meeting on proposed zoning regulations (meet in County Commission Chamber)

MONDAY, MARCH 16, 2009

WEDNESDAY, MARCH 18, 2009

MONDAY, MARCH 23, 2009

WEDNESDAY, MARCH 25, 2009

MONDAY, MARCH 30, 2009

Note: The Douglas County Commission meets regularly on Mondays at 8:30 A.M. and Wednesdays at 6:35 P.M. at the Douglas County Courthouse. Specific regular meeting dates that are not listed above have not been cancelled unless specifically noted on this schedule.



Douglas County Commissioners
C/O Craig Weinaug

RE: 5th Annual Midwest Mayhem Triathlon, July 19th, 2009

Dear Commissioners,

KLM Marketing Solutions would like to request permission for the use of Lone Star Lake and Marina. The use of the Lake and Marina will be for the 5th Annual Midwest Mayhem Triathlon. KLM hosted the same event in 2008 at the same location. In the planning process for 2009 we discovered that everything went smooth for the event front to back. KLM would like to request full closure of the Marina from Saturday, July 18th, 2008 starting at NOON until Sunday, July 19th, 2009 at 1:00 P.M.

KLM will provide the proper signage to be posted at Lone Star Lake prior to the event to ensure that the general public is aware of the closure. This signage was very affective in previous years. We have spoke with Under Sheriff Steve Hornberger about the details of the event for 2009 and the Douglas County Sheriff's Office is on board to work with this event again. Steve and I have agreed that we will need the addition of one more officer at the intersection of 458 & 1023. Steve will confirm the exact number of officers for the County Commissioners. All event maps and details can be found at www.midwestmayhemtriathlon.com Feel free to contact me any time. Thank you for your time and consideration.

Sincerely,

Bill Marshall
President
KLM Marketing Solutions
(913) 638-2166

Deffenbaugh
RECYCLING

AD - Weinaug, Craig

From: PW - Browning, Keith
Sent: Monday, February 09, 2009 10:55 AM
To: AD - Weinaug, Craig
Cc: PW - Perkins, Mike
Subject: FW: 2009 Midwest Mayhem Triathlon

Craig,

Our only concern is any pavement markings they want to do. I'd like to have them work with Mike Perkins for approval prior to applying any pavement markings.

Thanks.

Keith A. Browning, P.E.
Douglas County Public Works Director/County Engineer
1242 Massachusetts
Lawrence, KS 66044
785-832-5293
browning@douglas-county.com

-----Original Message-----

From: PW - Perkins, Mike
Sent: Monday, February 09, 2009 6:33 AM
To: PW - Browning, Keith
Subject: RE: 2009 Midwest Mayhem Triathlon

Keith,

We have not had any problems, the event in the past few years has gone off smoothly. The only issue continues to be pavement markings. Maybe the pavement markings will be included in the Eco Friendly part of the event?

Mike

-----Original Message-----

From: PW - Browning, Keith
Sent: Friday, February 06, 2009 3:45 PM
To: AD - Weinaug, Craig; PW - Perkins, Mike
Subject: RE: 2009 Midwest Mayhem Triathlon

Craig - No, I hadn't seen it.

Mike - do you have any problems with this? To my knowledge, this has worked well in past years.

Thanks.

Keith

-----Original Message-----

From: AD - Weinaug, Craig
Sent: Friday, February 06, 2009 3:22 PM
To: PW - Browning, Keith
Subject: FW: 2009 Midwest Mayhem Triathlon

Importance: High

Have you reviewed this?

Craig

-----Original Message-----

From: Bill Marshall [mailto:bmarshall@klmmarketingsolutions.com]

Sent: Thursday, January 08, 2009 9:29 AM

To: AD - Weinaug, Craig

Cc: SH - Bunting, Gary; SH - Hornberger, Steve

Subject: 2009 Midwest Mayhem Triathlon

Importance: High

Craig,

I have attached the formal request for the 2009 Midwest Mayhem Triathlon for the Douglas County Commissioners. Let me know if we need to attend the Commissioners meeting or if it will be a consent agenda item. I would like to point out that we are launching an Eco Friendly event initiative for 2009. We are working on minimizing the impact we have on the environment and minimizing waste. Also, is there a way to get a multiple year approval? I would like to discuss this as an option. Steve, please e-mail me an invoice for the officer and we will get a check cut before the event as we did in 2008. Thanks!

Bill Marshall
President
KLM Marketing Solutions
7400 Beverly
Overland Park, KS 66204
www.klmmarketingsolutions.com



AD - Weinaug, Craig

From: Bill Marshall [bmarshall@klmmarketingsolutions.com]
Sent: Monday, January 26, 2009 6:41 PM
To: SH - Hornberger, Steve
Cc: SH - Bunting, Gary; AD - Weinaug, Craig
Subject: RE: 2009 Midwest Mayhem Triathlon

Thanks Steve. Craig let me know what you need from us on our end. Take care.

Bill Marshall
President
KLM Marketing Solutions
7400 Beverly
Overland Park, KS 66204
www.klmmarketingsolutions.com



-----Original Message-----

From: shornberger@douglas-county.com [mailto:shornberger@douglas-county.com]
Sent: Monday, January 26, 2009 4:58 PM
To: bmarshall@klmmarketingsolutions.com
Cc: gbunting@douglas-county.com; weinaug@douglas-county.com
Subject: RE: 2009 Midwest Mayhem Triathlon

Bill:

Once the County Commission has approved your proposal, we can have a short telephone call to confirm our understanding. Once that is done, we can send you an invoice so payment can be made prior to the triathlon like last year.

Please let me know when the County Commission has given you permission to move forward with your proposal.

Thanks, Steve

Steve M. Hornberger
Undersheriff-Operations Division
Douglas County Sheriff's Office
785-832-5171

From: Bill Marshall [mailto:bmarshall@klmmarketingsolutions.com]
Sent: Thursday, January 08, 2009 9:29 AM
To: AD - Weinaug, Craig
Cc: SH - Bunting, Gary; SH - Hornberger, Steve
Subject: 2009 Midwest Mayhem Triathlon
Importance: High

Craig,

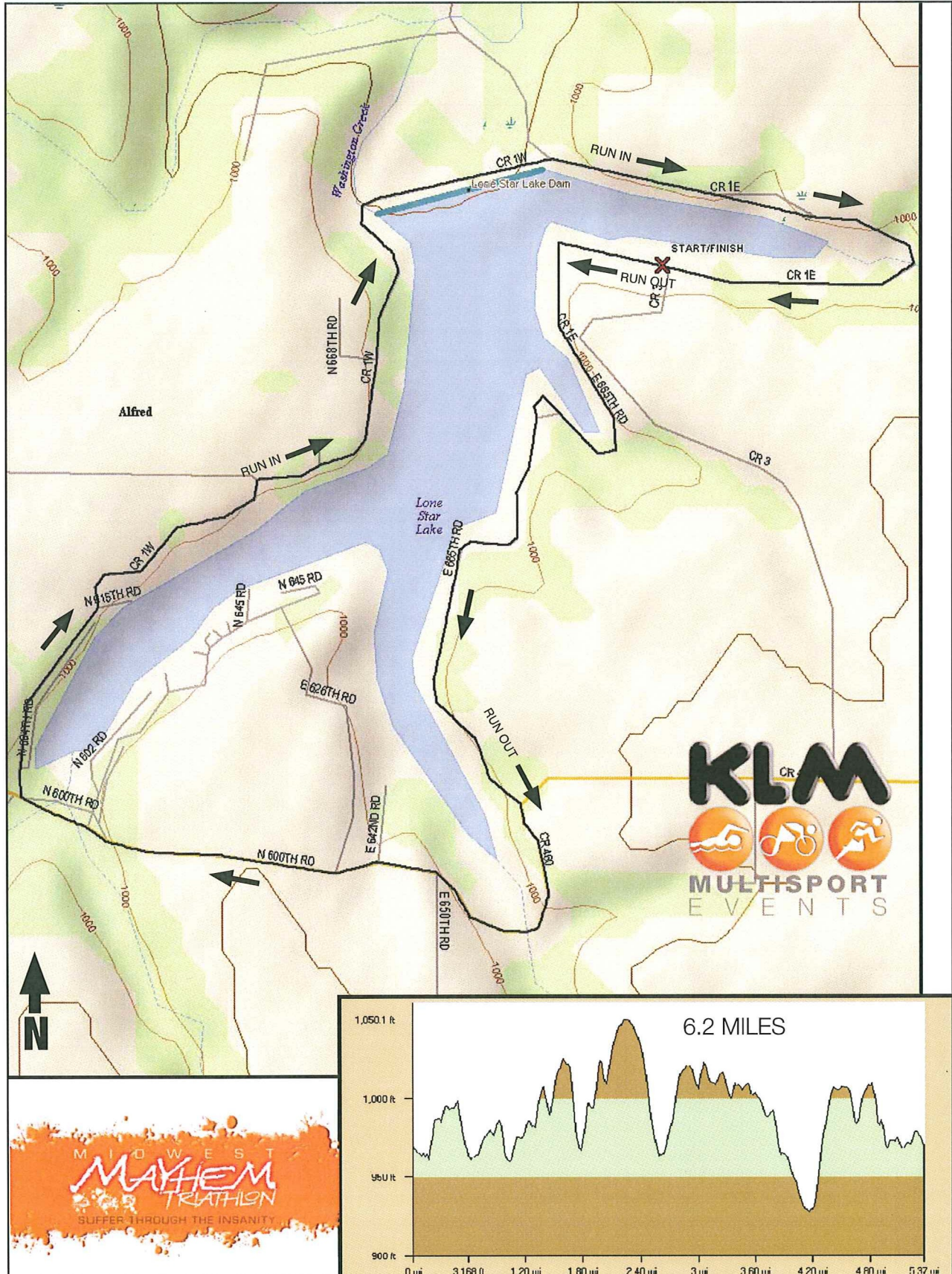
I have attached the formal request for the 2009 Midwest Mayhem Triathlon for the Douglas County Commissioners. Let me know if we need to attend the Commissioners meeting or if it will be a consent agenda item. I would like to point out that we are launching an Eco Friendly event initiative for 2009. We are working on minimizing the impact we have on the environment and minimizing waste. Also, is there a way to get a multiple year approval? I would like to discuss this as an option. Steve, please e-mail me an invoice for the officer and we will get a check cut before the event as we did in 2008. Thanks!

Bill Marshall
President
KLM Marketing Solutions
7400 Beverly
Overland Park, KS 66204
www.klmmarketingsolutions.com



This_email_has_been_scanned_by_the_MessageLabs_Email_Security_System.

TRIATHLON LONG COURSE RUN MAP

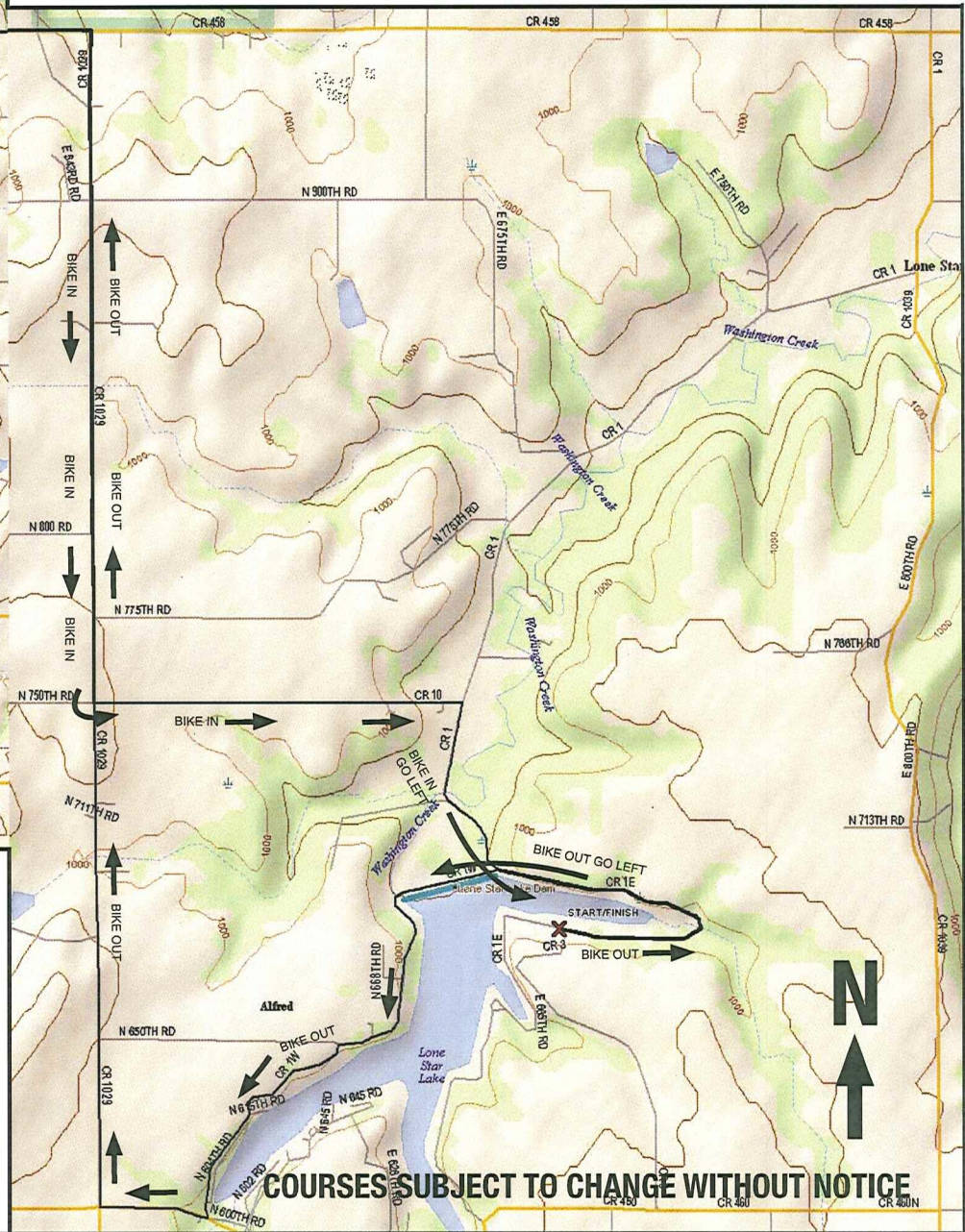
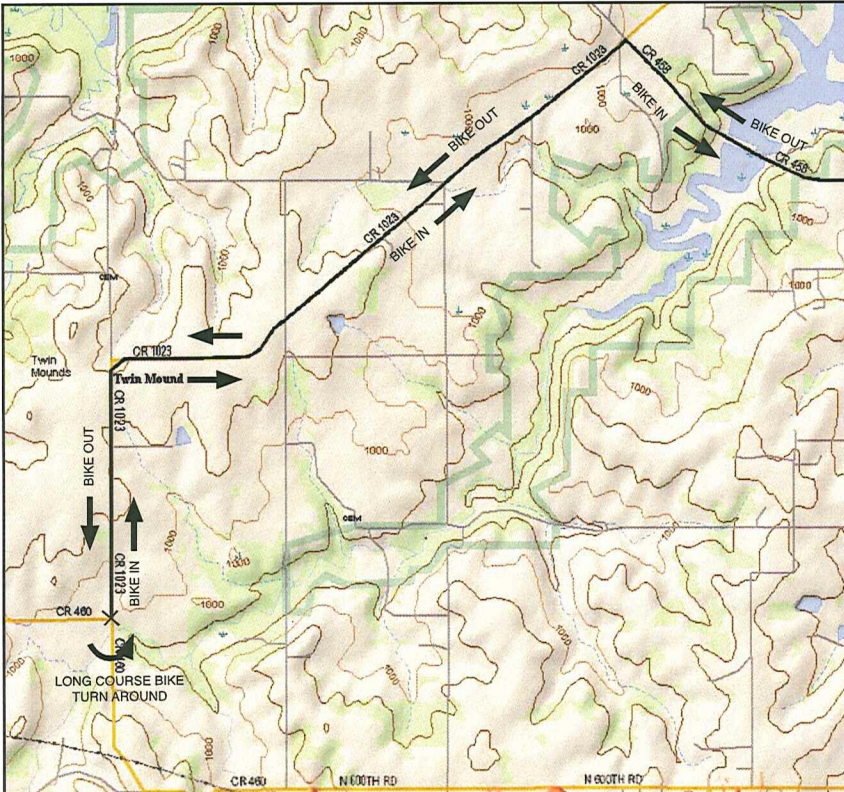


SWIM: 1.5 KILOMETERS • BIKE: 40 KILOMETERS • RUN: 6.2 MILES

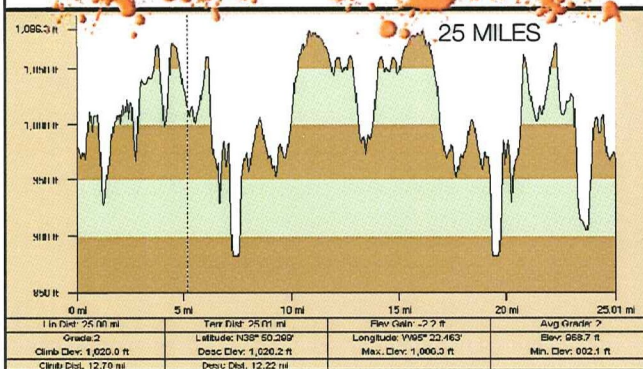
WWW.MIDWESTMAYHEMTRIATHLON.COM • COURSES SUBJECT TO CHANGE WITHOUT NOTICE

TRIATHLON LONG COURSE BIKE MAP

SWIM: 1.5 KILOMETERS • BIKE: 40 KILOMETERS • RUN: 6.2 MILES
WWW.MIDWESTMAYHEMTRIATHLON.COM



MIDWEST
MAYHEM
 TRIATHLON
 SUFFER THROUGH THE INSANITY



COURSES SUBJECT TO CHANGE WITHOUT NOTICE

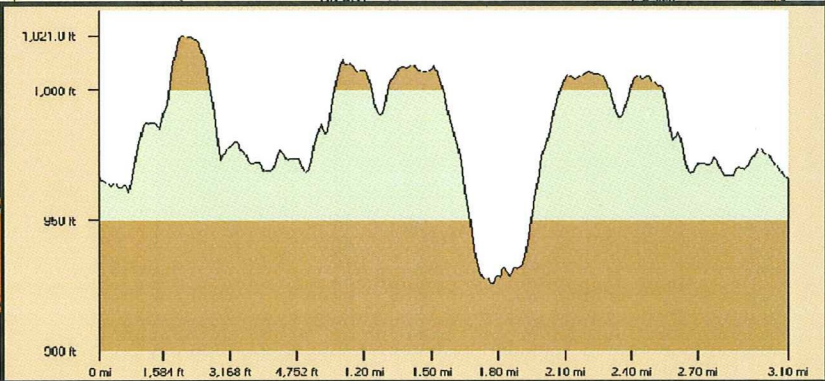
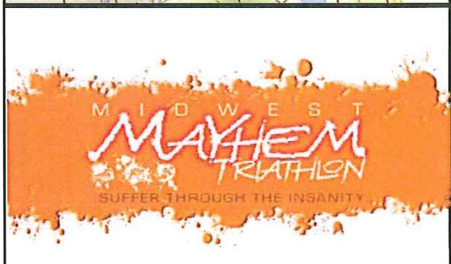
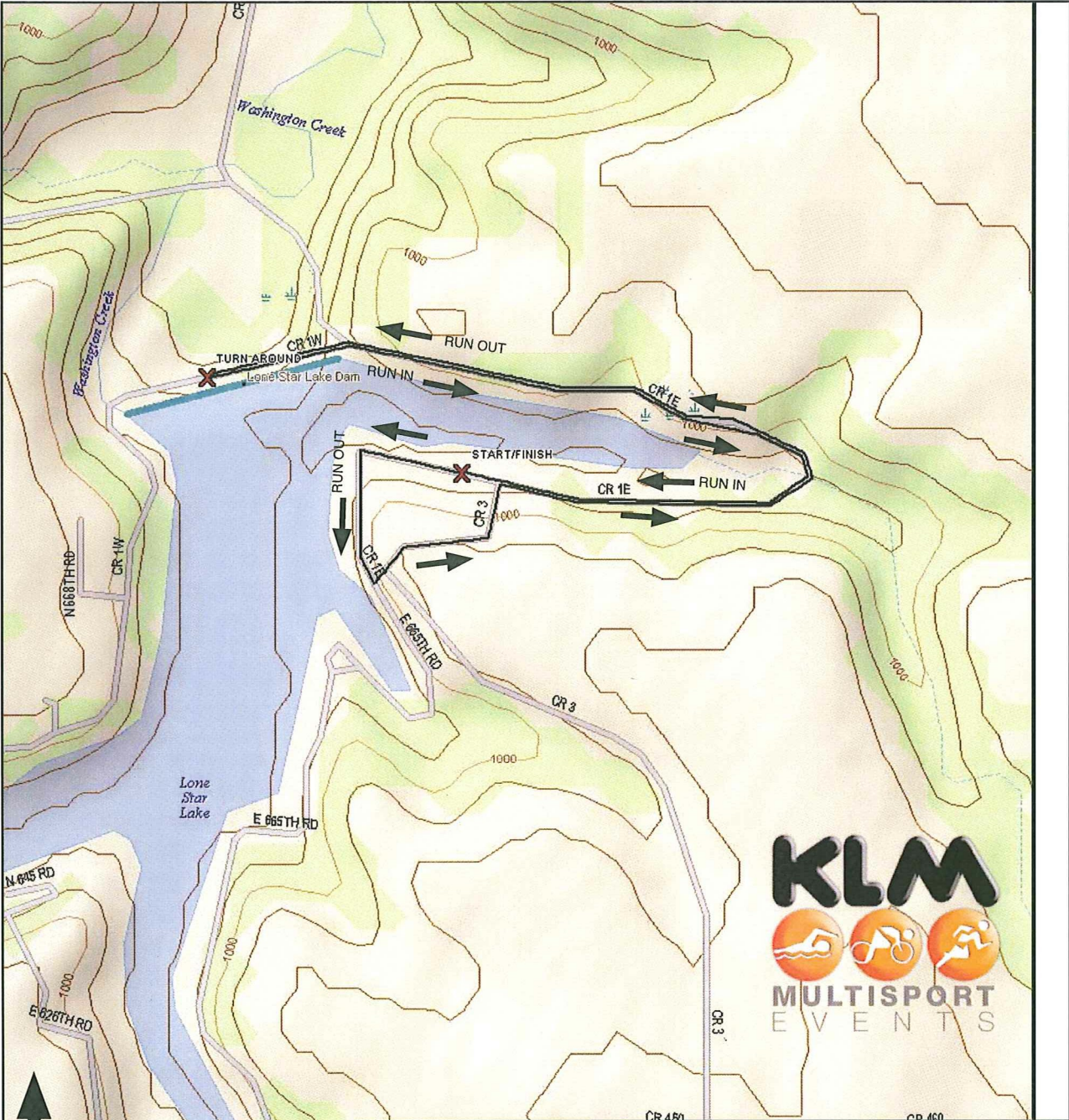
LONG COURSE BIKE WRITTEN DIRECTIONS

Dist/Miles	Action	Road	Turning From	Notes
0		Head East out of Transition		
1.15	LT	County Road 1 West	County Road 1 East	Vear Left
2.83	RT	County Road 460	County Road 1 West	Stop Sign
3.14	RT	County Road 1029	County Road 460	Stop Sign
4.6	CS	County Road 1029 & County Road 10		
6.63	LT	County Road 458	County Road 1029	Stop Sign
8.39	LT	County Road 1023	County Road 458	
13.5	U-Turn	Left Hand U-Turn @ County Road 1023 & County Road 460		
18.6	RT	County Road 458	County Road 1023	Stop Sign
20.35	RT	County Road 1029	County Road 458	
22.34	LT	County Road 10	County Road 1029	
23.43	RT	County Road 1	County Road 10	Stop Sign
23.97	LT	County Road 1 East	County Road 1	Stop Sign
25.1	CS	Into Transition		
		Dismount & Start Running		
		LEGEND		
		LT= Left Turn		
		RT= Right Turn		
		CS=Continue Straight		



SWIM: 1.5 KILOMETERS • BIKE: 40 KILOMETERS • RUN: 6.2 MILES
WWW.MIDWESTMAYHEMTRIATHLON.COM • COURSES SUBJECT TO CHANGE WITHOUT NOTICE

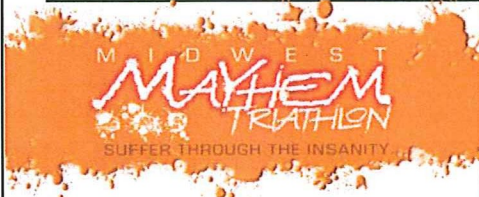
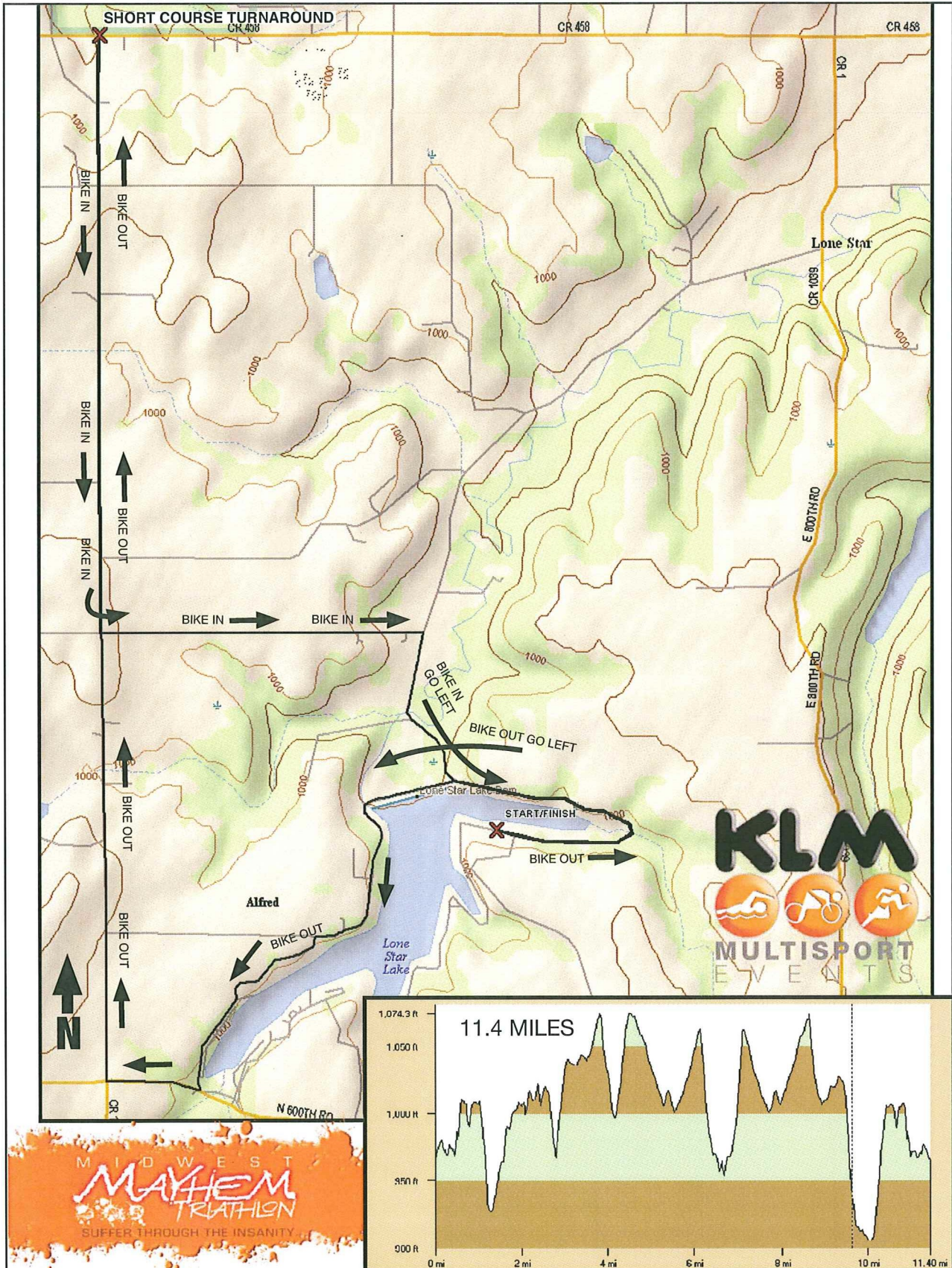
TRIATHLON SHORT COURSE RUN MAP



SWIM: 500 METERS • BIKE: 11.4 MILES • RUN: 3.1 MILES

WWW.MIDWESTMAYHEMTRIATHLON.COM • COURSES SUBJECT TO CHANGE WITHOUT NOTICE

TRIATHLON SHORT COURSE BIKE MAP



SWIM: 500 METERS • BIKE: 11.4 MILES • RUN: 3.1 MILES

WWW.MIDWESTMAYHEMTRIATHLON.COM • COURSES SUBJECT TO CHANGE WITHOUT NOTICE

SHORT COURSE BIKE WRITTEN DIRECTIONS

Dist/Miles	Action	Road	Turning From	Notes
0		Head East out of Transition		
1.15	LT	County Road 1 West	County Road 1 East	Vear Left
2.83	RT	County Road 460	County Road 1 West	Stop Sign
3.14	RT	County Road 1029	County Road 460	Stop Sign
4.6	CS	County Road 1029 & County Road 10		
6.63	U-Turn	County Road 458 & County	Road 1029	Stop Sign
8.59	LT	County Road 10	County Road 1029	
9.69	RT	County Road 1	County Road 1029	Stop Sign
10.23	LT	County Road 1 East	County Road 1	Stop Sign
11.34	CS	Into Transition		
		Dismount & Start Running		
		LEGEND		
		LT= Left Turn		
		RT= Right Turn		
		CS=Continue Straight		



SWIM: 500 METERS • BIKE: 11.4 MILES • RUN: 3.1 MILES
 WWW.MIDWESTMAYHEMTRIATHLON.COM • COURSES SUBJECT TO CHANGE WITHOUT NOTICE

TRANSITION MAP



February 12, 2009

To: The Douglas County Board of County Commissioners
Charles Jones, Chair

Cc: Craig Weinaug

RE: Information on a fee increase at the Douglas County Treasurer satellite offices and request for permission to appear before the BOCC on Monday, February 16.

The Douglas County Treasurer's office operates with two budgets. The first budget, which covers tax and accounting duties, is funded through County General. The second, motor vehicle operations, is funded primarily by user fees.

In 1937 the Kansas legislature passed KSA 8-145 establishing an agency relationship with county treasurers for the licensing of vehicles at the local level. The statute included compensation for "necessary help and expenses", and covers the majority of the department's costs. However, state fees do not cover all of employee benefits, or the utility, equipment and maintenance costs of our satellite offices.

KSA 8-145d allows the County Treasurer to charge a fee at satellite locations to help cover the expense of additional offices. The statute sets such a fee at "an amount not to exceed \$5 per vehicle". The satellite office in Dillon's on 6th Street opened in 1993, and the satellite office on 27th Street opened in 1999. Douglas County has never charged a satellite fee.

When faced with tough budget decisions last year, mention of closing one or more satellite offices was suggested. As an alternative, I proposed to the Commission a \$2 charge at our satellite locations, with revenue enhancement of approximately \$100,000 a year. This amount is in the adopted budget for the 2009 Treasurer's Motor Vehicle Operations special revenue fund.

Although reluctant to impose additional fees on the public, Commissioners Johnson, McElhaney and Jones approved the \$2 satellite fee, knowing that members of the public that objected to the fee could choose to conduct their motor vehicle business at the courthouse and avoid the charge.

Because the satellite fee was approved by the previous Board of County Commissioners, but would be implemented under your tenure as new Commissioners, Craig suggested we request time before the BOCC to answer your questions and address any concerns you might have.

Respectfully submitted,
Paula Gilchrist, Douglas County Treasurer



JAMIE SHEW
DOUGLAS COUNTY CLERK

1100 Massachusetts
Lawrence, KS 66044

Phone: 785-832-5182
Fax: 785-832-5192

Marni D. Penrod
Chief Deputy Clerk

Keith D. Campbell
Deputy Clerk-Elections


February 12, 2009

Following up on a request for further explanation of commission orders, we have assembled a packet of relevant statutes for review by the Board of County Commissioners.

K.S.A. 70-1701 outlines the various situations that are the foundation of why a commission order is produced for commission approval. As outlined in K.S.A. 79-1701(a) a commission order may be the result of a request by "any taxpayer, the county appraiser or the county clerk" to request the county commission to correct a clerical error in the "appraisal, assessment, or tax rolls". The supporting statutes attached in this packet outline the legal framework by which these orders are processed.

The Clerk's office is responsible for the creation and documentation of orders for commission approval. The County Appraiser's office is responsible for documentation of any Appraiser requested orders or value changes. The County Treasurer's office verifies all of the commission orders and computes (if needed) any refunds.

We will be at the Monday morning County Commission meeting to answer any questions.


Jamie Shew
Douglas County Clerk

[Home](#) > [Statutes](#) > [Statute](#)

[Previous](#)

[Next](#)

79-1701

Chapter 79.—TAXATION

Article 17.—CORRECTION OF IRREGULARITIES

79-1701. Correction of clerical errors by county clerk. The county clerk shall, prior to November 1, correct the following clerical errors in the assessment and tax rolls for the current year, which are discovered prior to such date:

- (a) Errors in the description or quantity of real estate listed;
- (b) errors which have caused improvements to be assessed upon real estate when no such improvements were in existence;
- (c) errors whereby improvements located upon one tract or lot of real estate have been assessed as being upon another tract or lot;
- (d) errors whereby taxes have been charged upon property which the state board of tax appeals has specifically declared to be exempt from taxation under the constitution or laws of the state;
- (e) errors whereby the taxpayer has been assessed twice in the same year for the same property in one or more taxing districts in the county;
- (f) errors whereby the assessment of either real or personal property has been assigned to a taxing district in which the property did not have its taxable situs; and
- (g) errors whereby the values or taxes are understated or overstated as a result of a mathematical miscalculation on the part of the county.

History: L. 1913, ch. 322, § 1; L. 1917, ch. 321, § 1; R.S. 1923, 79-1701; L. 1939, ch. 319, § 1; L. 1943, ch. 291, § 1; L. 1975, ch. 496, § 1; L. 1985, ch. 317, § 1; L. 1999, ch. 123, § 6; July 1.

[Home](#) > [Statutes](#) > [Statute](#)

[Previous](#)

[Next](#)

79-1701a

Chapter 79.--TAXATION

Article 17.--CORRECTION OF IRREGULARITIES

79-1701a. Correction of clerical errors by board of county commissioners; refund, cancellation or credit of overpayments of taxes based on errors. 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, 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.

History: L. 1968, ch. 261, § 1; L. 1975, ch. 496, § 2; L. 1982, ch. 391, § 37; L. 1985, ch. 317, § 2; L. 1997, ch. 126, § 21; L. 1999, ch. 123, § 7; July 1.

79-1702

Chapter 79.—TAXATION

Article 17.—CORRECTION OF IRREGULARITIES

79-1702. Cancellation or refund of taxes by 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 board. 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 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 a mathematical miscomputation on the part of a county, the 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; July 1.

[Home](#) > [Statutes](#) > [Statute](#)

[Previous](#)

[Next](#)

79-1703

Chapter 79.--TAXATION

Article 17.--CORRECTION OF IRREGULARITIES

79-1703. Unlawful release, discharge, remission or commutation of taxes; civil action authorized thereon; disposition of funds recovered; settlement of taxes, when. (a) Except as provided in subsection (b) or as otherwise provided by law, no board of county commissioners or other officer of any county shall have power to release, discharge, remit or commute any portion of the taxes assessed or levied against any person or property within their respective jurisdictions for any reason whatever. Any taxes so discharged, released, remitted or commuted may be recovered by civil action from the members of the board of county commissioners or such other officer and the sureties of their official bonds at the suit of the attorney general, the county attorney, or of any citizen of the county or the board of education of any school district a part of the territory of which is in such county, as the case may be, and when collected shall be paid into the county treasury to be properly apportioned and paid to the county, municipalities, school districts and other taxing subdivisions entitled thereto.

(b) In the event a person, partnership or corporation has failed to pay any portion of the taxes assessed or levied against its property located within any county and such person, partnership or corporation is a debtor in an action filed pursuant to the United States bankruptcy code, the county commissioners of any such county may compromise, assign, transfer or otherwise settle such tax claim in such fashion as the commissioners deem to be in the best interest of the state and all taxing subdivisions affected thereby, subject to approval by the state board of tax appeals; except that, the state and each other taxing subdivision affected by any such settlement shall receive the same proportional share of its respective tax claim. The state board of tax appeals shall respond to such settlement request within 30 days from the date of receiving such request or such request shall be deemed approved.

History: L; 1913, ch; 322, § 3; R.S. 1923, 79-1703; L; 1943, ch; 291, § 4; L; 1969, ch; 334, § 6; L; 1982, ch; 401, § 1; L. 1991, ch. 280, § 1; July 1.

[Home](#) > [Statutes](#) > [Statute](#)

[Previous](#)

[Next](#)

79-1705

Chapter 79.—TAXATION

Article 17.—CORRECTION OF IRREGULARITIES

79-1705. Erroneous reporting of cost of personal property for tax purposes; correction and refund; procedure. Notwithstanding any provision of law to the contrary, if a taxpayer discovers that, the retail cost when new of personal property reported to the county appraiser pursuant to K.S.A. 79-306, and amendments thereto, for tax year 1999, is erroneous and the statutory time for requesting the correction of such error has expired, within 60 days of the effective date of this act, the taxpayer may petition the board of county commissioners, who upon a majority vote, may order the correction of such error and order the refund of that portion of the taxes that were collected on the basis of such error. No interest shall be paid on any refund made as a result of the provisions of this section. A board of county commissioners which orders a correction and refund of taxes pursuant to this section, shall notify the secretary of revenue of the Kansas department of revenue of such action of the board within 30 days of taking such action.

History: L. 2005, ch. 199, § 3; May 19.