

STATE OF KANSAS

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Department of Revenue  
Division of Property Valuation

**DIRECTIVE #92-014**

TO: **County Treasurers**

SUBJECT: **Computation of Interest on Delinquent Taxes  
Following Reduction by the Board of Tax Appeals**

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This directive is adopted pursuant to the provisions of L. 1992, ch. 249, § 1, and shall be in force and effect from and after the Director's approval date.

County treasurers shall recalculate the tax due whenever the state board of tax appeals, or other competent jurisdiction, reduces valuation. If such taxes are delinquent, the statutory rate(s) shall be applied to the adjusted tax due.

Approved: November 3, 1992

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David C. Cunningham  
Director of Property Valuation