

**74-2439. Additional powers of state board.** Except as otherwise provided by law, the state board of tax appeals shall have the following powers and duties:

- (a) Constituting, sitting and acting as the state board of equalization as provided in K.S.A. 79-1409, and amendments thereto;
- (b) authorizing the issuance of emergency warrants by taxing districts, as provided in article 29 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, and authorizing the issuance of warrants by cities or counties under statutes of this state;
- (c) authorizing increases in tax levies by taxing districts, as provided in article 19 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto;
- (d) correcting errors and irregularities under the provisions of article 17 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto; and
- (e) hearing and deciding applications for the refund of protested taxes under the provisions of K.S.A. 79-2005, and amendments thereto.

**History:** L. 1957, ch. 429, § 6; L. 1958, ch. 31, § 2 (Special Session); L. 1959, ch. 372, § 3; L. 1972, ch. 342, § 81; L. 2008, ch. 109, § 18; L. 2014, ch. 141, § 69; July 1.