

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 miscomputation 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; L. 2008, ch. 109, § 97; L. 2014, ch. 141, § 104; July 1.