

79-3107c. Mortgage registration fees; protest of payment, procedure. [See Revisor's Note] (a) Any person, before protesting the payment of mortgage registration fees, shall be required, within 30 days after the time of paying such fees, to file a written protest statement with the register of deeds, on forms approved by the director of property valuation and provided by the register of deeds, clearly stating the grounds on which the whole or any part of such fees are protested and citing any law, statute or facts upon which such person relies in protesting the whole or any part of such fees. The register of deeds shall forward a copy of the written statement of protest to the county treasurer and to the state board of tax appeals within 15 days of the receipt thereof.

(b) Upon receipt of the protest statement, the board shall docket the same and notify the protestant and the county register of deeds of such fact.

(c) After examination of the protest statement, the board shall fix a time and place for hearing, unless waived by the interested parties in writing, and shall notify the protestant and the county register of deeds of the time and place so fixed.

(d) In the event of a hearing, the same shall be originally set not later than 90 days after the filing of the protest statement with the board and shall be conducted in accordance with the provisions of the Kansas administrative procedure act.

(e) When a determination is made as to the merits of a protest statement, the board shall enter its order thereon and give notice of the same to the protestant, county treasurer, county register of deeds and other interested parties as determined by the board by mailing to each a certified copy of its order. The date of an order, for purposes of filing an appeal to the district court, shall be the date of certification.

(f) In the event the board orders that a refund be made and no appeal is taken from such order, the county treasurer shall, as soon thereafter as reasonably practicable, refund to the protestant such protested mortgage registration fees. Upon making such refund, the county treasurer shall charge the fund or funds having received such protested fees.

History: L. 1993, ch. 178, § 1; L. 2008, ch. 109, § 112; L. 2014, ch. 141, § 119; July 1.

CAUTION: Section was repealed effective January 1, 2019, see L. 2014, ch. 140, § 22.