

## 2021 Kansas Statutes

79-4505. **Same; deadline for filing claim.** Except as provided in K.S.A. 79-4517, and amendments thereto, no claim in respect of property taxes levied in any year shall be paid or allowed unless such claim is actually filed with and in the possession of the department of revenue on or before April 15 of the year next succeeding the year in which said taxes were levied.

**History:** L. 1970, ch. 403, § 5; L. 1971, ch. 323, § 1; L. 1972, ch. 383, § 6; L. 1977, ch. 340, § 1; L. 1997, ch. 41, § 16; Oct. 16.