State of Kansas Cherokee Co Register of Deeds
Karen Johnston
Book: 646 Page: 640-641
Receipt No. 6541
Pages Recorded: 2
Total Fees: No Charge
Date Recorded: 5/19/2026 10:17:00 AM
0064600640

CHEROKEE COUNTY COMMISSIONERS
110 W. Maple St., Room 109, Columbus, KS 66725
Myra Carlisle Frazier – (620) 249-2081
Jack Garner – (417) 438-0468
Cory Moates – (620) 674-1195

RESOLUTION NO. 9 -2026

A RESOLUTION AUTHORIZING THE TRANSFER OF EXPIRED PAYMENT UNDER PROTEST FUND BALANCES PURSUANT TO K.S.A. 79-2005 AND K.S.A. 79-2958

WHEREAS, the Board of County Commissioners of Cherokee County, Kansas, is authorized pursuant to K.S.A. 19-101 et seq. and K.S.A. 19-212 to transact county business and oversee the fiscal affairs of Cherokee County; and

WHEREAS, Cherokee County maintains a Payment Under Protest Fund No. 809 containing ad valorem tax payments previously paid under protest pursuant to K.S.A. 79-2005 and related Kansas statutes; and

WHEREAS, the Cherokee County Treasurer and Cherokee County Clerk have reviewed the records, balances, and accounting history associated with the Payment Under Protest Fund and have determined that certain balances within said fund relate to tax protests for which all applicable protest periods, refund periods, and appeal deadlines have expired; and

WHEREAS, the County Treasurer and County Clerk have further determined that no pending refund claims, lawsuits, administrative appeals, or proceedings before the Kansas Board of Tax Appeals presently exist concerning the balances identified for transfer pursuant to this Resolution; and

WHEREAS, the Board of County Commissioners finds that the remaining unobligated and unencumbered balances within the Payment Under Protest Fund identified herein are no longer required to be held in reserve for protested tax claims and may therefore be distributed and transferred pursuant to Kansas law; and

WHEREAS, K.S.A. 79-2958 authorizes the transfer of available county monies from one county fund to another county fund by resolution of the Board of County Commissioners; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CHEROKEE COUNTY, KANSAS:

1. The Cherokee County Treasurer and Cherokee County Clerk are hereby authorized and directed to identify all remaining unobligated and unencumbered balances within Cherokee County Payment Under Protest Fund No. 809 for which:
    a. All applicable protest refund periods have expired;
    b. All deadlines for filing or maintaining appeals before the Kansas Board of Tax Appeals have expired;

c. No pending litigation, administrative proceedings, or refund claims remain outstanding; and
d. No other statutory or court-ordered restrictions apply.

2. Upon completion of the review and reconciliation process described herein, the Cherokee County Treasurer and County Clerk are authorized and directed to distribute the identified balances to the appropriate taxing subdivisions in accordance with the applicable tax levy allocations and Kansas law.

3. Following completion of the distributions authorized herein, the portion lawfully allocable to Cherokee County as a taxing subdivision may be transferred from the appropriate county fund into Cherokee County Fund No. 100-000-58906 pursuant to K.S.A. 79-2958.

4. The Cherokee County Treasurer shall prepare and retain a certification identifying:
   a. The balances transferred pursuant to this Resolution;
   b. The tax years associated with such balances;
   c. Verification that all applicable protest and appeal periods have expired; and
   d. The amounts distributed to each taxing subdivision.

5. The Chairman of the Board, County Treasurer, and County Clerk are authorized to execute any accounting entries, certifications, reports, releases, or related documents necessary to effectuate the intent and purpose of this Resolution.

6. This Resolution shall take effect immediately upon adoption by the Board of County Commissioners of Cherokee County, Kansas.

ADOPTED by the Board of County Commissioners of Cherokee County, Kansas, this 18 day of MAY, 2026.

Myra Carlisle Frazier

Cherokee County Commissioner 1st District

Cory Moates

Cherokee County Commissioner 3rd District

Jack Garner

Cherokee County Commissioner 2nd District

Taylor Brown

Clerk of Cherokee County