

This application for a refund of taxes, paid on the excessive valuation in the aforesaid counties, is based upon the said order of the State Board of Equalization, of July 30, 1925. The evidence shows that the applicant paid its taxes on all of its property, for the year 1924, based on a valuation of \$2,700,000, or upon an excessive valuation of \$500,000. The evidence further shows that the applicant paid the taxes upon this excessive valuation of \$500,000 under protest in each of the aforesaid counties, with the exception of Leavenworth; and that said taxes, in said Leavenworth county were not paid under protest, on account of an alleged agreement between the applicant and the State Tax Commission which was the predecessor to this commission, but which agreement this commission is not familiar with and does not approve.

Accordingly, the evidence in support of the application shows, the excessive taxes paid by said applicant, all of which were paid under protest, excepting those in Leavenworth county, to be in counties and amounts as follows:

Leavenworth Co.	\$6,060.94
Wyandotte "	893.31
Johnson "	110.17
Douglas "	2,222.49
Jefferson "	12.16
Lyon "	4,425.11
Chase "	67.02
Morris "	1,132.15
Greenwood "	573.61
Total	\$15,499.96

This commission finds that the sum of \$15,499.96 paid by said applicant, as shown by the last above table, was paid on an excessive valuation and should be refunded to said company, by the respective counties, in amounts as above indicated. The commission further finds that these excessive taxes were paid in all of said counties, excepting Leavenworth under protest. The amount of \$6,060.94 paid in Leavenworth county was excessive and erroneous, but inasmuch as no protest was made of said payment, this commission is not disposed to order said county to refund said amount.

It is safe to assume that said amount, in said county, has been expended by said county, in the discharge of its obligations, and it would now work an undue hardship upon said county to require it to refund said amount to the applicant.

In view of the foregoing facts and findings, it is, by the Public Service Commission, on this 20th day of Oct. 1925,

Ordered, that the county commissioners and county clerks of