

HOUSE BILL No. 2317

By Committee on Taxation

2-7

1 AN ACT concerning property taxation; relating to the collection of taxes;
2 providing that certain tax notices and statements may be transmitted by
3 electronic means by the county treasurer if consented to by the
4 taxpayer; amending K.S.A. 79-2001 and 79-2017 and repealing the
5 existing sections.
6

7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. K.S.A. 79-2001 is hereby amended to read as follows: 79-
9 2001. (a) As soon as the county treasurer receives the tax roll of the
10 county, the treasurer shall enter in a column opposite the description of
11 each tract or parcel of land the amount of unpaid taxes and the date of
12 unredeemed sales, if any, for previous years on such land. The treasurer
13 shall cause a notice to be published in the official county paper once each
14 week for three consecutive weeks, stating in the notice the amount of taxes
15 charged for state, county, township, school, city or other purposes for that
16 year, on each \$1,000 of valuation.

17 (b) Each year after receipt of the tax roll from the county clerk and
18 before December 15, the treasurer shall mail to each taxpayer, as shown by
19 the rolls, a tax statement which indicates the taxing unit, assessed value of
20 real and personal property, the mill levy and tax due. In addition, with
21 respect to land devoted to agricultural use, such statement shall indicate
22 the acreage and description of each parcel of such land. The tax statement
23 shall also indicate separately each parcel of real property which is
24 separately classified for property tax purposes. The county appraiser shall
25 provide the information necessary for the county treasurer to comply with
26 the provisions of this section. The tax statement also may include the
27 intangible tax due the county. All items may be on one statement or may
28 be shown on separate statements and may be on a form prescribed by the
29 county treasurer. The statement shall be mailed to the last known address
30 of the taxpayer or to a designee authorized by the taxpayer to accept the
31 tax statement, if the designee has an interest in receiving the statement.
32 When any statement is returned to the county treasurer for failure to find
33 the addressee, the treasurer shall make a diligent effort to find a
34 forwarding address of the taxpayer and mail the statement to the new
35 address. All tax statements mailed pursuant to this section shall be mailed
36 by first-class mail. The requirement for mailing a tax statement shall

1 extend only to the initial statement required to be mailed in each year and
2 to any follow-up required by this section. *Alternatively, the county*
3 *treasurer may transmit the tax statement to the taxpayer by electronic*
4 *means if such taxpayer consented to service by electronic means.*

5 (c) ~~For tax year 1998, and all tax years thereafter,~~ After receipt of the
6 tax roll from the county clerk and before December 15, the treasurer shall
7 mail to each taxpayer, as shown by the tax rolls, a tax information form
8 which indicates the taxing unit, assessed value of real property for the
9 current and next preceding taxable year, the mill levy for the current and
10 next preceding taxable year and, in the case of unified school districts, the
11 mill levy required by K.S.A. 72-5142, and amendments thereto, shall be
12 separately indicated, the tax due and an itemization of each taxing unit's
13 mill levy for the current and next preceding taxable year and the
14 percentage change in the amount of revenue produced therefrom, if any. In
15 addition, with respect to land devoted to agricultural use, such form shall
16 indicate the acreage and description of each parcel of such land. The tax
17 information form shall also indicate separately each parcel of real property
18 which is separately classified for property tax purposes. The county
19 appraiser shall provide the information necessary for the county treasurer
20 to comply with the provisions of this section. The tax information form
21 may be separate from the tax statement or a part of the tax statement. The
22 tax information form shall be in a format prescribed by the director of
23 property valuation. The tax information form shall be mailed to the last
24 known address of the taxpayer. When a tax information form is returned to
25 the county treasurer for failure to find the addressee, the treasurer shall
26 make a diligent effort to find a forwarding address of the taxpayer and
27 mail the tax information form to the new address. All tax information
28 forms mailed pursuant to this section shall be mailed by first class mail.
29 *Alternatively, the county treasurer may transmit the tax information forms*
30 *to the taxpayer by electronic means if such taxpayer consented to service*
31 *by electronic means.*

32 Sec. 2. K.S.A. 79-2017 is hereby amended to read as follows: 79-
33 2017. In Douglas, Sedgwick, Johnson and Shawnee counties, all taxes on
34 personal property that remain due and unpaid on February 16 or June 1
35 shall be collected in the following manner:

36 The county treasurer on or before March 25 shall send a notice by mail
37 to the person, firm, unincorporated association, company or corporation to
38 whom such taxes were assessed, and which remain unpaid on February 16
39 of any year, to its post office address as shown by the current tax roll.
40 *Alternatively, the county treasurer may transmit the notice to the taxpayer*
41 *by electronic means if such taxpayer consented to service by electronic*
42 *means.*

43 The county treasurer on or before June 27 shall send a notice by mail to

1 the person, firm, unincorporated association, company or corporation to
2 whom such taxes were assessed, and which remain unpaid on June 1 of
3 any year, to its post office address as shown by the current tax roll.
4 *Alternatively, the county treasurer may transmit the notice to the taxpayer*
5 *by electronic means if such taxpayer consented to service by electronic*
6 *means.*

7 Failure to receive any such tax notice shall not relieve such person,
8 firm, unincorporated association, company or corporation defaulting in
9 payment of personal taxes from any interest and costs attached thereto.
10 Such notice shall state the amount of personal tax charged against the
11 party, and notify the party that the tax may be paid by paying the amount
12 of the tax as assessed and interest the amount of which shall be computed
13 in accordance with the provisions of K.S.A. 79-2004a, and amendments
14 thereto, on the delinquent tax.

15 The county treasurer is hereby authorized to accept payment of
16 delinquent taxes in full without payment of the interest due upon such
17 delinquent taxes if the amount of the interest due is less than \$5 and is
18 further authorized to accept as payment in full, any interest payment in an
19 amount not less than \$5 less than the full amount of the interest due.

20 Should such taxes, due and unpaid on February 16 remain unpaid for a
21 period of 25 days after the mailing of such notice, or taxes due and unpaid
22 on June 1 remain unpaid for a period of 14 days after the mailing of such
23 notice, the county treasurer shall issue a warrant signed by the treasurer
24 directed to the sheriff of the county, commanding the sheriff to levy the
25 amount of such unpaid taxes and the amount of the interest thereon,
26 together with the sheriff's fees for collecting the taxes, upon any personal
27 property, tangible or intangible, of the person, firm, unincorporated
28 association, company or corporation to whom such taxes were assessed.

29 To allow the time necessary for preparation of such warrants, the
30 county treasurer shall not receive any payment of delinquent personal
31 property taxes or interest thereon, due and unpaid on February 16, during a
32 period beginning the 26th day after mailing of notices and extending
33 through the last regular business day of April in any year or taxes or
34 interest due and unpaid on June 1, during a period beginning the 15th day
35 after mailing of such notices and extending through the regular business
36 day of July 15 in any year. Such warrant shall be delivered to the sheriff by
37 the county treasurer before the first regular business day in May and the
38 15th regular business day in July in each year. Upon receipt of such tax
39 warrant, the sheriff shall proceed to collect such taxes the same as upon
40 execution, except that where such taxes were levied and assessed pursuant
41 to K.S.A. 79-329 through 79-334, and amendments thereto, they shall be
42 collected as follows:

43 The sheriff shall cause notice to be given by registered mail to the

1 purchaser of the oil and gas from such lease of the amount of such
2 delinquent taxes and the name of the person against whom they were
3 assessed and from and after the receipt of such notice such purchaser shall
4 not pay to the person owing the taxes any of the proceeds of the sale of
5 any oil or gas from such lease, but shall pay them to the sheriff until the
6 full amount of such taxes and costs are paid after which the purchaser may
7 resume the payments for such oil or gas to such person, but this exception
8 shall not prevent the levy of an execution and sale of the leasehold interest
9 or the physical personal property on any such lease for the payment of
10 delinquent taxes owed by the owner thereof.

11 The sheriff, as soon as the sheriff collects the tax warrant, shall make a
12 return thereof and shall make a return of all tax warrants delivered to the
13 sheriff on or before October 1 of the year following the year in which the
14 tax was levied. If the warrant so returned shows that the tax has been
15 collected, the sheriff shall pay the tax to the county treasurer. If such return
16 shows that such tax has not been collected, then the county treasurer shall
17 file with the clerk of the district court of the treasurer's county an abstract
18 of the total amount of unpaid taxes and interest due plus penalties and
19 costs. The clerk shall enter the total amount of the unpaid taxes in the
20 appearance docket and note the entry in the general index. No fee shall be
21 charged for either such entry. The total amount shall become a judgment in
22 the same manner and to the same extent as any other judgment under the
23 code of civil procedure and shall become a lien on real estate from and
24 after the time of the filing thereof. A transcript of the judgment may be
25 filed with the clerk of the district court in any other county and when the
26 judgment is entered in the manner provided above, the judgment shall
27 become a lien upon real estate located in such county in the same manner
28 as is provided in case of other judgments. No fee shall be made for making
29 the entry. Execution, garnishment or other proceedings in aid of execution
30 may issue within the county or to any other county on the judgment in the
31 same manner as on judgments under the code of civil procedure except
32 that any real estate taken upon execution for the collection of such taxes
33 shall be sold without appraisalment. None of the exemptions provided for
34 in the code of civil procedure shall apply to any such judgment but no such
35 judgment secured for taxes on personal property shall be levied against a
36 homestead.

37 At the time of filing the abstract of the taxes, interest, penalties and
38 costs with the clerk of the district court, the county treasurer shall serve
39 notice, in writing, on the county counselor of such filing. It shall be the
40 duty of the county counselor to commence such proceedings as are
41 necessary for the collection of such judgment. If execution is not issued
42 within five years from the date of the entry of any such judgment, or if five
43 years shall have intervened between the date of the last execution issued

1 on such judgment and the time of issuing another writ of execution
2 thereon, such judgment shall become dormant, and shall cease to operate
3 as a lien on the real estate of the delinquent taxpayer. Such dormant
4 judgment may be revived in like manner as dormant judgments under the
5 code of civil procedure. Any such judgment remaining uncollected after
6 seven years may be allowed to become dormant if the county
7 commissioners determine, after consideration of all relevant facts, that it is
8 not reasonable to expect that such judgment will be collected. The board of
9 county commissioners may allow such judgments to become dormant at
10 any time if the original amount of the judgment was less than \$50.

11 Sec. 3. K.S.A. 79-2001 and 79-2017 are hereby repealed.

12 Sec. 4. This act shall take effect and be in force from and after its
13 publication in the statute book.