

**79-2101. Collection of delinquent taxes; tax lien.** Except as provided by K.S.A. 79-2017, and amendments thereto, all the taxes on personal property that remain due and unpaid on January 1 or June 1 shall be collected in the following manner:

The county treasurer, on or before February 20, shall send a notice by mail to the person, firm, unincorporated association, company or corporation to whom such taxes were assessed, and which remain unpaid on January 1 of any year, to its post office address as shown by the records in the office of the county treasurer. The county treasurer, on or before June 10, shall send a notice by mail to the person, firm, unincorporated association, company or corporation to whom such taxes were assessed, and which remain unpaid on June 1 of any year, to its post office address as shown by the records in the office of the county treasurer. Failure to receive any such notice shall not relieve such person, firm, unincorporated association, company or corporation defaulting in payment of personal taxes from any interest and costs attached thereto. Such notice shall state the amount of personal tax charged against the party, and notify the party that the tax may be paid by paying interest thereon from the date it became due and payable to date of payment computed under the provisions of K.S.A. 79-2004a, and amendments thereto.

If such taxes remain unpaid for a period of 14 days after mailing such notice, the county treasurer shall issue a warrant signed by the treasurer directed to the sheriff of the county, commanding the sheriff to levy the amount of such unpaid taxes and the interest thereon, together with the costs of executing the warrant and the sheriff's fees for collecting the same, upon any personal property, tangible or intangible, of the person, firm, unincorporated association, company or corporation to whom such taxes were assessed. Such warrant shall be delivered to the sheriff. Upon receipt of such tax warrant, the sheriff shall proceed to collect the taxes the same as upon execution, except that taxes levied and assessed pursuant to K.S.A. 79-329 through 79-334, and amendments thereto, shall be collected as follows:

The sheriff or county treasurer shall cause notice to be given by registered mail to the purchaser of the oil and gas from such lease of the amount of such delinquent taxes and the name of the person against whom they were assessed. From and after the receipt of such notice such purchaser shall not pay to the person owing the taxes or any of the proceeds of the sale of any oil or gas from such lease, but shall pay the proceeds to the sheriff until the full amount of such taxes and costs are paid after which the purchaser may resume the payments for such oil or gas to such person, but this exception shall not prevent the levy of an execution and sale of the leasehold interest or the physical personal property on any such lease for the payment of delinquent taxes owed by its owner. Tax warrants issued pursuant to K.S.A. 79-329 through 79-334, and amendments thereto, shall not be required to be returned prior to 24 months after issuance.

The sheriff, as soon as collecting the tax warrant, shall make a return thereof and shall make a return of all tax warrants delivered to the sheriff on or before October 1 of the year following the year in which the tax was levied except as otherwise provided by the preceding paragraph. If the warrant so returned shows that the tax has been collected, the sheriff shall pay the tax to the county treasurer. If such return shows that such tax has not been collected, the county treasurer shall file with the clerk of the district court of the treasurer's county an abstract of the total amount of unpaid taxes and interest due plus penalties and costs of executing the warrant. The clerk shall enter the total amount in the appearance docket and note the entry in general index. No fee shall be charged for making the entry. The total amount shall become a judgment in the same manner and to the same extent as any other judgment under the code of civil procedure and shall become a lien on real estate from and after the time of the filing thereof. A transcript of the judgment may be filed with the clerk of the district court in any other county and when it is entered in the manner provided above it shall become a lien upon real estate located in such county in the same manner as is provided in case of other judgments, except that no fee shall be charged for making the entry. Execution, garnishment or other proceedings in aid of execution may issue within the county or to any other county on the judgment in the same manner as on judgments under the code of civil procedure except that any real estate taken upon execution for the collection of such taxes shall be sold without appraisal. None of the exemptions provided for in the code of civil procedure shall apply to any such judgment but no such judgment secured for taxes on personal property shall be levied against a homestead.

At the time of filing the abstract of the taxes, interest, penalties and costs of executing the warrant with the clerk of the district court, the county treasurer shall serve notice, in writing, on the county attorney of such filing. It shall be the duty of the county attorney to commence such proceedings as are necessary for the collection of such judgment. If execution is not issued within five years from the date of the entry of any such judgment, or if five years shall have intervened between the date of the last execution issued on such judgment, and the time of issuing another writ of execution thereon, such judgment shall become dormant, and shall cease to operate as a lien on the real estate of the delinquent taxpayer. Such dormant judgment may be revived in like manner as dormant judgments under the code of civil procedure. Any such judgment remaining uncollected after 20 years may be allowed to become dormant if the county commissioners determine, after consideration of all relevant facts, that it is not reasonable to expect such judgment will be collected. The board of county commissioners may allow such judgment to become dormant at any time if the original amount of the judgment was less than \$50.

**History:** L. 1876, ch. 34, § 92; L. 1895, ch. 256, § 1; L. 1913, ch. 325, § 1; R.S. 1923, 79-2101; L. 1929, ch. 286, § 1; L. 1933, ch. 310, § 2; L. 1943, ch. 301, § 3; L. 1945, ch. 360, § 2; L. 1947, ch. 454, § 1; L. 1947, ch. 455, § 1; L. 1961, ch. 451, § 1; L. 1976, ch. 145, § 243; L. 1977, ch. 109, § 40; L. 1979, ch. 312, § 5; L. 1980, ch. 308, § 6; L. 1984, ch. 147, § 21; L. 1985, ch. 319, § 2; L. 1990, ch. 349, § 2; L. 1998, ch. 188, § 9; L. 2003, ch. 146, § 9; Jan. 1, 2004.