

HOUSE BILL No. 2476

By Committee on Taxation

1-19

1 AN ACT concerning property taxation; relating to collection; delinquent
2 real property tax, claims against the county; amending K.S.A. 79-2011
3 and repealing the existing section.
4

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

6 Section 1. K.S.A. 79-2011 is hereby amended to read as follows: 79-
7 2011. Upon the receipt of the certification of claims allowed as provided in
8 K.S.A. 79-2010, *and amendments thereto*, the county treasurer shall
9 carefully check ~~said~~ the claims against the delinquent *real and* personal
10 property tax of the current year and for seven ~~(7)~~ years preceding the
11 current year, and within two ~~(2)~~ days of the receipt of ~~said~~ the list of
12 claims as provided for in ~~said~~ K.S.A. 79-2010, ~~said~~ *and amendments*
13 *thereto*, the county treasurer shall certify to the board of county
14 commissioners and the county attorney a list of all claimants whose claims
15 are allowed, and whose *real or* personal property tax is delinquent, setting
16 forth the name of the claimant and the amount of tax together with any
17 penalties or interest due, and setting forth the year or years for which ~~said~~
18 *the* tax was levied. Although the name of the claimant as appearing upon
19 the claim filed is not the same as appearing upon the tax roll, if it is known
20 that ~~they are~~ *such claimant is* one and the same, ~~said~~ *the* claim shall be
21 handled in the same manner as though the ~~names were~~ *name was* identical
22 on the claim and the tax roll.

23 Sec. 2. K.S.A. 79-2011 is hereby repealed.

24 Sec. 3. This act shall take effect and be in force from and after its
25 publication in the statute book.