

## 2016 Kansas Statutes

**40-3904. Same; creating tax lien in proceeds of insurance policies.** The governing body of any county is hereby authorized to create, by resolution, a lien in favor of any such county in the proceeds of any insurance policy based upon a covered claim payment made for damage or loss to a building or other structure. The lien arises upon any unpaid tax, special ad valorem levy, special assessment or other charge imposed upon real property by or on behalf of the county which is an encumbrance on real property, whether or not evidenced by written instrument, or such tax, levy, assessment, expense or other charge that has remained undischarged for at least one year prior to the filing of a proof of loss. This resolution shall not apply to cities which have adopted an ordinance under the provisions of K.S.A. 40-3902, and amendments thereto.

**History:** L. 1982, ch. 192, § 5; L. 1998, ch. 84, § 2; L. 2016, ch. 72, § 5; July 1.