

### **79-5116. Collection of past due or underpaid motor vehicle taxes; duties of county treasurer and sheriff; judgment liens.**

Whenever the owner of a motor vehicle subject to taxation under the provisions of article 51 of chapter 79 of the Kansas Statutes Annotated has failed to pay such tax on the applicable due date or has paid less than the full amount of tax due, the county treasurer shall send a notice by mail to such owner at such owner's post office address as shown by the records in the office of the county clerk stating the amount of motor vehicle tax charged against the owner and that the same may be paid by paying the amount of tax indicated on the notice and interest the amount of which shall be computed in accordance with the provisions of K.S.A. 79-5114, and amendments thereto. Failure to receive any such notice shall not relieve such owner defaulting in payment of motor vehicle taxes from any interest and costs attached thereto. No interest shall be charged the owner of a motor vehicle when the owner has paid the amount of tax that is indicated on the application for reregistration but which amount is less than the full amount of tax due.

If such taxes remain unpaid for a period of 30 days after mailing such notice, the county treasurer shall forthwith issue a warrant under the treasurer's hand directed to the sheriff of the county, commanding the sheriff to levy the amount of such unpaid taxes and the amount of the interest thereon, together with the sheriff's fees for collecting the same, upon any personal property, tangible or intangible, of the owner of such motor vehicle.

The sheriff, as soon as collecting the tax warrant, or within 90 days of receiving the warrant if the same is uncollected, shall make a return thereof. If the warrant so returned shows that the tax has been collected, the sheriff shall pay it to the county treasurer. If such return shows that such tax has not been collected, then 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, accompanied by the last tax warrant. The clerk shall enter the total amount of the unpaid taxes in the appearance docket and note the entry in the general index. No fee shall be charged for either such 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. No fee shall be made 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 and costs and the tax warrant with the clerk of the district court, the county treasurer shall serve notice, in writing, on the county counselor or county attorney of such filing. It shall be the duty of the county counselor or 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.

**History:** L. 1985, ch. 310, § 1; July 1.