

## 2023 Kansas Statutes

**19-547. Publication of delinquent personal property tax statements; costs, payment and collection.** In addition to the duties required by K.S.A. 79-2101, and amendments thereto, each county treasurer, within 10 days after October 1 of each year, shall cause a statement to be published with respect to unpaid or partially unpaid delinquent personal property tax returns made by the sheriff as of October 1. Such statement shall be published once each week for three consecutive weeks in the official county newspaper or in a newspaper of general circulation in the county in accordance with the provisions of K.S.A. 64-101, and amendments thereto. The statement shall show the name of each delinquent or partially delinquent taxpayer, listed alphabetically, appearing on such returns, followed by the taxpayer's last known address and by the total amount of unpaid taxes, penalties and costs. The cost of such publication shall be paid from the general fund of such county, and \$15 shall be added to the tax due as part of the costs of collection, to be collected in the same manner as provided by law for the collection of the delinquent tax.

**History:** L. 1957, ch. 500, § 1; L. 1981, ch. 173, § 55; L. 1989, ch. 294, § 1; L. 1994, ch. 68, § 2; July 1.