

**HOUSE BILL No. 2576**

By Representative A. Smith

2-6

1 AN ACT concerning property taxes; requiring tax bills be mailed before  
2 December 10 each year; amending K.S.A. 79-2001 and repealing the  
3 existing section.  
4

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

6 Section 1. K.S.A. 79-2001 is hereby amended to read as follows: 79-  
7 2001. (a) As soon as the county treasurer receives the tax roll of the  
8 county, the treasurer shall enter in a column opposite the description of  
9 each tract or parcel of land the amount of unpaid taxes and the date of  
10 unredeemed sales, if any, for previous years on such land. The treasurer  
11 shall cause a notice to be published in the official county paper once each  
12 week for three consecutive weeks, stating in the notice the amount of taxes  
13 charged for state, county, township, school, city or other purposes for that  
14 year, on each \$1,000 of valuation.

15 (b) Each year after receipt of the tax roll from the county clerk and  
16 before December~~15~~ 10, the treasurer shall mail to each taxpayer, as shown  
17 by the rolls, a tax statement which indicates the taxing unit, assessed value  
18 of real and personal property, the mill levy and tax due. In addition, with  
19 respect to land devoted to agricultural use, such statement shall indicate  
20 the acreage and description of each parcel of such land. The tax statement  
21 shall also indicate separately each parcel of real property which is  
22 separately classified for property tax purposes. The county appraiser shall  
23 provide the information necessary for the county treasurer to comply with  
24 the provisions of this section. The tax statement also may include the  
25 intangible tax due the county. All items may be on one statement or may  
26 be shown on separate statements and may be on a form prescribed by the  
27 county treasurer. The statement shall be mailed to the last known address  
28 of the taxpayer or to a designee authorized by the taxpayer to accept the  
29 tax statement, if the designee has an interest in receiving the statement.  
30 When any statement is returned to the county treasurer for failure to find  
31 the addressee, the treasurer shall make a diligent effort to find a  
32 forwarding address of the taxpayer and mail the statement to the new  
33 address. All tax statements mailed pursuant to this section shall be mailed  
34 by first-class mail. The requirement for mailing a tax statement shall  
35 extend only to the initial statement required to be mailed in each year and  
36 to any follow-up required by this section.

1 (c) For tax year 1998, and all tax years thereafter, after receipt of the  
2 tax roll from the county clerk and before December ~~15~~ 10, the treasurer  
3 shall mail to each taxpayer, as shown by the tax rolls, a tax information  
4 form which indicates the taxing unit, assessed value of real property for  
5 the current and next preceding taxable year, the mill levy for the current  
6 and next preceding taxable year and, in the case of unified school districts,  
7 the mill levy required by K.S.A. 72-5142, and amendments thereto, shall  
8 be separately indicated, the tax due and an itemization of each taxing unit's  
9 mill levy for the current and next preceding taxable year and the  
10 percentage change in the amount of revenue produced therefrom, if any. In  
11 addition, with respect to land devoted to agricultural use, such form shall  
12 indicate the acreage and description of each parcel of such land. The tax  
13 information form shall also indicate separately each parcel of real property  
14 which is separately classified for property tax purposes. The county  
15 appraiser shall provide the information necessary for the county treasurer  
16 to comply with the provisions of this section. The tax information form  
17 may be separate from the tax statement or a part of the tax statement. The  
18 tax information form shall be in a format prescribed by the director of  
19 property valuation. The tax information form shall be mailed to the last  
20 known address of the taxpayer. When a tax information form is returned to  
21 the county treasurer for failure to find the addressee, the treasurer shall  
22 make a diligent effort to find a forwarding address of the taxpayer and  
23 mail the tax information form to the new address. All tax information  
24 forms mailed pursuant to this section shall be mailed by first class mail.

25 Sec. 2. K.S.A. 79-2001 is hereby repealed.

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