

2  
3 As Amended by House Committee

4 *Session of 2003*

5  
6 **HOUSE BILL No. 2464**

7  
8 By Committee on Taxation

9  
10 3-27

11  
12 AN ACT concerning property taxation; relating to time for payment;  
13 amending K.S.A. 12-1678a, 72-6431, [76-6b01, 76-6b04, 76-6b11,]  
14 79-2004, 79-2004a and, 79-2017, 79-2201 and 79-5109 and K.S.A.  
15 2002 Supp. 79-6a04, 79-2101 and 79-4521 and repealing the existing  
16 sections.

17  
18 *Be it enacted by the Legislature of the State of Kansas:*

19 Section 1. [On January 1, 2004, and after publication in the  
20 Kansas register of the notice prescribed by section 15 of this act,]  
21 K.S.A. 12-1678a is hereby amended to read as follows: 12-1678a. (a) For  
22 the purposes of this section, taxes shall include ad valorem property taxes,  
23 local gross earnings taxes, special assessments and all other taxes and fees  
24 collected with or at the same time as ad valorem property taxes.

25 (b) The board of county commissioners of any county may invest the  
26 undistributed taxes of any taxing subdivision in the possession of the  
27 county treasurer pursuant to the provisions of this section. The moneys  
28 shall be invested pursuant to K.S.A. 12-1675 and 12-1676, and amend-  
29 ments thereto.

30 (c) The county treasurer shall distribute the taxes collected for each  
31 taxing subdivision within or partially within the county as follows:

32 (1) On or before January 20, ~~July 20~~ June 5 and October 31, the  
33 estimated amount collected for and owed to the taxing subdivision, but  
34 not less than the amount actually collected as of not more than 20 days  
35 prior to the distribution date, and on or before the last business day before  
36 March 20, ~~May 20~~ April 20 and September 20, not less than 95% of the  
37 estimated amount collected for and owed to each taxing subdivision but  
38 not less than the amount actually collected as of not more than 20 days  
39 prior to the distribution date. Except as provided in subsection (d), no  
40 payments of any interest earned on the investment of the tax collections  
41 shall be paid to the taxing subdivisions.

42 (2) In addition to the distributions required by the foregoing provi-  
43 sions of this section, the county treasurer shall make a distribution on

1 February 5, 1990, of the estimated amount collected for and owed to  
2 each taxing subdivision, but not less than the amount actually collected  
3 as of January 17, 1990.

4 (3) To those taxing subdivisions which request special payment in  
5 advance of the dates provided by subsection (c)(1), in order to meet the  
6 expenditure needs of the taxing subdivisions as certified by the chief fi-  
7 nancial officer or governing body thereof, as follows: The amount re-  
8 quested, but not exceeding the amount actually collected for and owed  
9 to the taxing subdivision. When requesting an advance payment, the chief  
10 financial officer or the governing body of the taxing subdivision shall cer-  
11 tify that the taxing subdivision has neither sufficient cash on hand nor any  
12 investment which can be converted to cash to meet the expenditure needs  
13 of the taxing subdivision. Except as provided by this subsection, the  
14 county treasurer shall distribute the payment requested. No payment  
15 shall be made under this subsection between December 1 of any year  
16 and January 1 of the next succeeding year, or between ~~June 1 and July 1~~  
17 *May 1 and June 1* of any year.

18 (d) The board of county commissioners and the governing body of  
19 any taxing subdivision within or partially within the county may enter into  
20 agreements providing for the distribution of taxes and any interest earn-  
21 ings thereon in a manner alternative to the methods provided by this  
22 section, and any such agreements now in existence shall not be deemed  
23 to be invalidated by this enactment.

24 (e) All moneys received by the county as interest upon the investment  
25 of undistributed taxes, and not paid to taxing subdivisions as provided or  
26 authorized shall be retained by the county treasurer and shall be paid  
27 into the general fund of the county.

28 Sec. 2. **[On January 1, 2004, and after publication in the Kansas**  
29 **register of the notice prescribed by section 15 of this act,]** K.S.A.  
30 72-6431 is hereby amended to read as follows: 72-6431. (a) The board of  
31 each district shall levy an ad valorem tax upon the taxable tangible prop-  
32 erty of the district in the school years specified in subsection (b) for the  
33 purpose of:

34 (1) Financing that portion of the district's general fund budget which  
35 is not financed from any other source provided by law;

36 (2) paying a portion of the costs of operating and maintaining public  
37 schools in partial fulfillment of the constitutional obligation of the legis-  
38 lature to finance the educational interests of the state; and

39 (3) with respect to any redevelopment district established prior to  
40 July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, pay-  
41 ing a portion of the principal and interest on bonds issued by cities under  
42 authority of K.S.A. 12-1774, and amendments thereto, for the financing  
43 of redevelopment projects upon property located within the district.

1 (b) The tax required under subsection (a) shall be levied at a rate of  
2 20 mills in the 2001-02 school year and in the 2002-03 school year.

3 (c) The proceeds from the tax levied by a district under authority of  
4 this section, except the proceeds of such tax levied for the purpose of  
5 paying a portion of the principal and interest on bonds issued by cities  
6 under authority of K.S.A. 12-1774, and amendments thereto, for the fi-  
7 nancing of redevelopment projects upon property located within the dis-  
8 trict, shall be deposited in the general fund of the district.

9 (d) On June 1 of each year, the amount, if any, by which a district's  
10 local effort exceeds the amount of the district's state financial aid, as  
11 determined by the state board, shall be remitted to the state treasurer.  
12 Upon receipt of any such remittance, the state treasurer shall deposit the  
13 same in the state treasury to the credit of the state school district finance  
14 fund.

15 (e) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-  
16 1964b, and amendments thereto.

17 **Sec. 3. [On January 1, 2004, and after publication in the Kansas**  
18 **register of the notice prescribed by section 15 of this act,]** K.S.A.  
19 2002 Supp. 79-6a04 is hereby amended to read as follows: 79-6a04. The  
20 director of property valuation each year, shall make a levy for purposes  
21 of taxation, against the value assessed and determined to exist in accord-  
22 ance with the manner and method set forth in article 6a of chapter 79 of  
23 Kansas Statutes Annotated, and amendments thereto, at a rate which shall  
24 equal the average rate of levy for all purposes in the several taxing districts  
25 of the state for the preceding year.

26 For the purposes of such valuation, assessment and taxation, the taxable  
27 situs of the over-the-road vehicles and other rolling equipment deter-  
28 mined to be taxable under this act is hereby declared to be within this  
29 state whether owned, used or operated by a motor carrier who is a resi-  
30 dent or nonresident of Kansas and irrespective of whether such motor  
31 carrier be domiciled in Kansas or otherwise.

32 The director of property valuation shall cause to be sent to each motor  
33 carrier on or before the first day of August a statement of the amount of  
34 the valuation or assessment, the rate of levy and the amount of the tax.  
35 The determination contained in such statement shall not require an ad-  
36 judicative proceeding under the Kansas administrative procedure act. The  
37 statement shall inform the motor carrier of the right to an informal con-  
38 ference as provided in this section. The failure to request an informal  
39 conference shall not preclude any appeal under K.S.A. 74-2438, and  
40 amendments thereto. If a motor carrier has any objection to the statement  
41 as issued, the motor carrier must, within 15 days of the date of mailing  
42 of such notice, notify the director of property valuation in writing of such  
43 objection, setting forth the basis therefor and all facts relating thereto.

1 Within 30 days of the date of receipt by the director of property valuation  
2 of such written objection, the director shall hold an informal conference  
3 with the motor carrier and shall issue a written finding, ruling, order,  
4 decision or other final action thereon, which finding, ruling, order, de-  
5 cision or other final action shall become effective for purposes of the  
6 appeal as provided by K.S.A. 74-2438, and amendments thereto, three  
7 days following the mailing of a copy thereof to the motor carrier. Informal  
8 conferences held pursuant to this section may be conducted by the di-  
9 rector or the director's designee. The rules of evidence shall not apply to  
10 an informal conference and no record shall be made except at the request  
11 and expense of the director or the motor carrier.

12 The tax as finally determined shall be paid by the motor carrier to the  
13 director of property valuation. The motor carrier may, at its option, pay  
14 the full amount thereof on or before December 20 of each year, or ½  
15 thereof on or before December 20 and the remaining ½ thereof on or  
16 before ~~June 20~~ **May 15 10** next ensuing, but in the event a motor carrier  
17 so charged with tax hereunder fails to pay the first ½ thereof, the full  
18 amount shall become immediately due and payable. If such motor car-  
19 rier's taxes are less than \$50, the amount thereof shall be paid on or before  
20 December 20 or be subject to the penalties herein provided. In case the  
21 first ½ of such taxes remains unpaid after December 20, the entire and  
22 full amount of taxes charged shall draw interest at the rate prescribed by  
23 K.S.A. 79-2004a, and amendments thereto, from December 20 to date  
24 of payment. All taxes levied hereunder of the preceding year and accrued  
25 interest thereon which shall remain due and unpaid on ~~June 21~~ **May 16**  
26 **11** shall draw interest at the rate prescribed by K.S.A. 79-2004a, and  
27 amendments thereto, from ~~June 20~~ **May 15 10** until paid. All moneys  
28 collected under the provisions of this act, except as provided in K.S.A.  
29 79-6a09, and amendments thereto, shall be remitted to the state treasurer  
30 in accordance with the provisions of K.S.A. 75-4215, and amendments  
31 thereto. Upon receipt of each such remittance, the state treasurer shall  
32 deposit the entire amount in the state treasury to the credit of the state  
33 general fund.

34 Sec. 4. **[On January 1, 2004, and after publication in the Kansas**  
35 **register of the notice prescribed by section 15 of this act,]** K.S.A.  
36 79-2004 is hereby amended to read as follows: 79-2004. (a) Except as  
37 provided by K.S.A. 79-4521, any person charged with real property taxes  
38 on the tax books in the hands of the county treasurer may pay, at such  
39 person's option, the full amount thereof on or before December 20 of  
40 each year, or ½ thereof on or before December 20 and the remaining ½  
41 on or before ~~June 20~~ **May 15 10** next ensuing. If the full amount of the  
42 real property taxes listed upon any tax statement is \$10 or less the entire  
43 amount of such tax shall be due and payable on or before December 20.

1 In case the first half of the real property taxes remains unpaid after  
2 December 20, the first half of the tax shall draw interest at the rate  
3 prescribed by K.S.A. 79-2968, and amendments thereto, plus two per-  
4 centage points, per annum and may be paid at any time prior to ~~June 20~~  
5 ~~May 15~~ **10** following by paying  $\frac{1}{2}$  of the tax together with interest at such  
6 rate from December 20 to date of payment. Subject to the provisions of  
7 subsection (d), all real property taxes of the preceding year and accrued  
8 interest thereon which remain due and unpaid on ~~June 21~~ ~~May 16~~ **11**  
9 shall accrue interest at the rate prescribed by K.S.A. 79-2968, and amend-  
10 ments thereto, plus two percentage points, per annum from ~~June 20~~ ~~May~~  
11 ~~15~~ **10** until paid, or until the real property is sold for taxes by foreclosure  
12 as provided by law. Except as provided by subsection (c), all interest  
13 herein provided shall be credited to the county general fund, and when-  
14 ever any such interest is paid the county treasurer shall enter the amount  
15 of interest so paid on the tax rolls in the proper column and account for  
16 such sum.

17 (b) Whenever any date prescribed in subsection (a) for the payment  
18 of real property taxes occurs on a Saturday or Sunday, such date for  
19 payment shall be extended until the next-following regular business day  
20 of the office of the county treasurer.

21 (c) The board of county commissioners may enter into an agreement  
22 with the governing body of any city located in the county for the distri-  
23 bution of part or all of the interest paid on special assessments levied by  
24 the city which remain unpaid.

25 (d) All real property taxes of any year past due and unpaid on the  
26 effective date of this section and interest accrued thereon pursuant to  
27 this section prior to its amendment by this act shall draw interest at the  
28 rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two  
29 percentage points, per annum from the effective date of this section until  
30 paid or until the real property is sold for taxes by foreclosure as provided  
31 by law.

32 Sec. 5. **[On January 1, 2004, and after publication in the Kansas**  
33 **register of the notice prescribed by section 15 of this act,]** K.S.A.  
34 79-2004a is hereby amended to read as follows: 79-2004a. (a) Any taxpayer  
35 charged with personal property taxes on the tax books in the hands of the  
36 county treasurer may at such taxpayer's option pay the full amount thereof  
37 on or before December 20 of each year, or  $\frac{1}{2}$  thereof on or before De-  
38 cember 20 and the remaining  $\frac{1}{2}$  thereof on or before ~~June 20~~ ~~May 15~~  
39 **10** next ensuing, except that: (1) All unpaid personal property taxes of  
40 the preceding year must first be paid; and (2) if the full amount of the  
41 personal property taxes listed upon any tax statement shall be \$10 or less  
42 the entire amount of such taxes shall be due and payable on or before  
43 December 20.

1 In the event anyone charged with personal property taxes shall fail to  
2 pay the first half thereof on or before December 20, the full amount  
3 thereof shall become immediately due and payable.

4 In case the first half of the taxes remains unpaid after December 20,  
5 the entire and full amount of personal property taxes charged shall draw  
6 interest at the rate prescribed by K.S.A. 79-2968, and amendments  
7 thereto, plus two percentage points, per annum from December 20 to  
8 date of payment. Subject to the provisions of subsection (c) all personal  
9 property taxes of the preceding year and interest thereon which shall  
10 remain due and unpaid on ~~June 21~~ ~~May 16~~ **11** shall draw interest at the  
11 rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two  
12 percentage points, per annum from ~~June 20~~ ~~May 15~~ **10** until paid. All  
13 interest herein provided for shall be credited to the county general fund  
14 and retained by the county, and whenever any such interest is paid, the  
15 county treasurer shall enter the amount of interest so paid on the tax rolls  
16 in the proper column and account for such sum.

17 (b) Whenever any date prescribed in subsection (a) for the payment  
18 of personal property taxes occurs on a Saturday or Sunday, such date for  
19 payment shall be extended until the next-following regular business day  
20 of the office of the county treasurer.

21 (c) All personal property taxes of any year past due and unpaid on  
22 the effective date of this section and interest accrued thereon pursuant  
23 to this section prior to its amendment by this act shall draw interest at  
24 the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two  
25 percentage points, per annum from the effective date of this section until  
26 paid.

27 Sec. 6. **[On January 1, 2004, and after publication in the Kansas**  
28 **register of the notice prescribed by section 15 of this act,]** K.S.A.  
29 79-2201 is hereby amended to read as follows: 79-2201. The county trea-  
30 surer shall remit all moneys allocated to the state from the proceeds of  
31 tax levies imposed by K.S.A. 76-6b01, 76-6b04 and 76-6b09 and amend-  
32 ments thereto, except the proceeds of such tax levies imposed upon motor  
33 vehicles, to the state treasurer as provided in this section. The county  
34 treasurer, on or before October 31, January 20, March ~~5~~ **20**, ~~May 20~~, ~~July~~  
35 ~~20~~ ~~April 30~~, June 5 and September ~~5~~ **20** of each year, shall remit to the  
36 state treasurer the estimated amount collected for and owed to the state,  
37 except that the amount so determined and remitted shall not be less than  
38 the actual amount collected for the state as of the date which is 20 days  
39 prior to the date of remittance. Each such remittance shall be accom-  
40 panied by certification which specifies the amount for each year for which  
41 the taxes were collected and are remitted. Upon receipt of such moneys,  
42 the state treasurer shall deposit the same in the state treasury and shall  
43 credit the appropriate portions of each such deposit to the Kansas edu-

1 cational building fund, to the state institutions building fund and to the  
2 correctional institutions building fund in accordance with the tax levies  
3 in effect under K.S.A. 76-6b01, 76-6b04 and 76-6b09 and amendments  
4 thereto for the period for which the taxes were collected.

5 **Sec. 7. [On January 1, 2004, and after publication in the Kansas**  
6 **register of the notice prescribed by section 15 of this act,]** K.S.A.  
7 2002 Supp. 79-4521 is hereby amended to read as follows: 79-4521. (a)  
8 Beginning in 2001, and in each succeeding year, the director of taxation  
9 shall issue a certificate of eligibility for refund to each claimant who re-  
10 ceived a refund of property taxes under the homestead property tax re-  
11 fund act for the prior year. After the certificate has been completed by  
12 the claimant and the county clerk of the county in which the property is  
13 located, the claimant may present such certificate to the county treasurer  
14 in lieu of paying that portion of the first half of taxes on the claimant's  
15 homestead in the current year which equals the amount of the homestead  
16 property tax refund received by the claimant for taxes levied in the pre-  
17 ceeding year up to the amount of the first half of the property taxes due.

18 (b) Prior to presenting the certificate to the county treasurer the  
19 claimant shall sign the certificate, and shall also assign, in a space provided  
20 on the certificate, the refund to the county to pay the taxes on the claim-  
21 ant's homestead for the year in which such certificate is issued. The claim-  
22 ant shall then submit the certificate of eligibility to the county clerk for  
23 review. The county clerk shall review the claim, based on proof of eligi-  
24 bility as prescribed in rules and regulations adopted by the secretary of  
25 revenue, to determine whether the claimant will be eligible for the re-  
26 fund. If the county clerk is satisfied the claimant will be eligible, the  
27 county clerk shall sign the certificate and return it to the claimant.

28 (c) The county treasurer shall send a copy of each certificate of eli-  
29 gibility to the director of taxation by December 31 of each year. After  
30 receiving a claim of any claimant who has obtained a certificate of eligi-  
31 bility under this section, the director shall examine the same, and if the  
32 claim is valid, the director of accounts and reports shall draw a warrant  
33 in favor of the county in which claimant's homestead is located upon a  
34 voucher approved by the director of taxation in the amount of the allow-  
35 able claim for refund. Sufficient information to identify the claimant shall  
36 be directed to the county treasurer with each warrant. Any taxes levied  
37 in any year on the homestead of any claimant who has obtained the cer-  
38 tificate of eligibility herein provided for in excess of the amount paid to  
39 the county by the state and by the claimant on or before December 20  
40 of such year shall be paid by the claimant on or before ~~June 20~~ **May 15**  
41 **10** of the succeeding year.

42 **Sec. 8. [On January 1, 2004, and after publication in the Kan-**  
43 **sas register of the notice prescribed by section 15 of this act,]**

1 K.S.A. 79-2017 is hereby amended to read as follows: 79-2017. In  
2 Sedgwick, Johnson, Wyandotte and Shawnee counties, all taxes on  
3 personal property that remain due and unpaid on February 16 or  
4 ~~July~~ June 1 shall be collected in the following manner:

5 The county treasurer on or before March 25 shall send a notice  
6 by mail to the person, firm, unincorporated association, company  
7 or corporation to whom such taxes were assessed, and which re-  
8 main unpaid on February 16 of any year, to its post office address  
9 as shown by the current tax roll.

10 The county treasurer on or before ~~July~~ June 27 shall send a notice  
11 by mail to the person, firm, unincorporated association, company  
12 or corporation to whom such taxes were assessed, and which re-  
13 main unpaid on ~~July~~ June 1 of any year, to its post office address as  
14 shown by the current tax roll.

15 Failure to receive any such tax notice shall not relieve such per-  
16 son, firm, unincorporated association, company or corporation de-  
17 faulting in payment of personal taxes from any interest and costs  
18 attached thereto. Such notice shall state the amount of personal  
19 tax charged against the party, and notify the party that the tax may  
20 be paid by paying the amount of the tax as assessed and interest  
21 the amount of which shall be computed in accordance with the  
22 provisions of K.S.A. 79-2004a, and amendments thereto, on the  
23 delinquent tax.

24 The county treasurer is hereby authorized to accept payment of  
25 delinquent taxes in full without payment of the interest due upon  
26 such delinquent taxes if the amount of the interest due is less than  
27 \$1 and is further authorized to accept as payment in full, any in-  
28 terest payment in an amount not less than \$1 less than the full  
29 amount of the interest due.

30 Should such taxes, due and unpaid on February 16 remain un-  
31 paid for a period of 25 days after the mailing of such notice, or  
32 taxes due and unpaid on ~~July~~ June 1 remain unpaid for a period of  
33 14 days after the mailing of such notice, the county treasurer shall  
34 issue a warrant signed by the treasurer directed to the sheriff of  
35 the county, commanding the sheriff to levy the amount of such  
36 unpaid taxes and the amount of the interest thereon, together with  
37 the sheriff's fees for collecting the taxes, upon any personal prop-  
38 erty, tangible or intangible, of the person, firm, unincorporated  
39 association, company or corporation to whom such taxes were  
40 assessed.

41 To allow the time necessary for preparation of such warrants,  
42 the county treasurer shall not receive any payment of delinquent  
43 personal property taxes or interest thereon, due and unpaid on



1 February 16, during a period beginning the 26th day after mailing  
2 of notices and extending through the last regular business day of  
3 April in any year or taxes or interest due and unpaid on ~~July~~ *June*  
4 1, during a period beginning the 15th day after mailing of such  
5 notices and extending through the regular business day of ~~August~~  
6 *July 15* in any year. Such warrant shall be delivered to the sheriff  
7 by the county treasurer before the first regular business day in  
8 May and the 15th regular business day in ~~August~~ *July* in each year.  
9 Upon receipt of such tax warrant, the sheriff shall proceed to col-  
10 lect such taxes the same as upon execution, except that where such  
11 taxes were levied and assessed pursuant to K.S.A. 79-329 through  
12 79-334, and amendments thereto, they shall be collected as  
13 follows:

14 The sheriff shall cause notice to be given by registered mail to  
15 the purchaser of the oil and gas from such lease of the amount of  
16 such delinquent taxes and the name of the person against whom  
17 they were assessed and from and after the receipt of such notice  
18 such purchaser shall not pay to the person owing the taxes any of  
19 the proceeds of the sale of any oil or gas from such lease, but shall  
20 pay them to the sheriff until the full amount of such taxes and costs  
21 are paid after which the purchaser may resume the payments for  
22 such oil or gas to such person, but this exception shall not prevent  
23 the levy of an execution and sale of the leasehold interest or the  
24 physical personal property on any such lease for the payment of  
25 delinquent taxes owed by the owner thereof.

26 The sheriff, as soon as the sheriff collects the tax warrant, shall  
27 make a return thereof and shall make a return of all tax warrants  
28 delivered to the sheriff on or before October 1 of the year follow-  
29 ing the year in which the tax was levied. If the warrant so returned  
30 shows that the tax has been collected, the sheriff shall pay the tax  
31 to the county treasurer. If such return shows that such tax has not  
32 been collected, then the county treasurer shall file with the clerk  
33 of the district court of the treasurer's county an abstract of the  
34 total amount of unpaid taxes and interest due plus penalties and  
35 costs. The clerk shall enter the total amount of the unpaid taxes in  
36 the appearance docket and note the entry in the general index. No  
37 fee shall be charged for either such entry. The total amount shall  
38 become a judgment in the same manner and to the same extent as  
39 any other judgment under the code of civil procedure and shall  
40 become a lien on real estate from and after the time of the filing  
41 thereof. A transcript of the judgment may be filed with the clerk  
42 of the district court in any other county and when the judgment is  
43 entered in the manner provided above, the judgment shall become

1 a lien upon real estate located in such county in the same manner  
2 as is provided in case of other judgments. No fee shall be made for  
3 making the entry. Execution, garnishment or other proceedings in  
4 aid of execution may issue within the county or to any other county  
5 on the judgment in the same manner as on judgments under the  
6 code of civil procedure except that any real estate taken upon ex-  
7 ecution for the collection of such taxes shall be sold without ap-  
8 praisement. None of the exemptions provided for in the code of  
9 civil procedure shall apply to any such judgment but no such judg-  
10 ment secured for taxes on personal property shall be levied against  
11 a homestead.

12 At the time of filing the abstract of the taxes, interest, penalties  
13 and costs with the clerk of the district court, the county treasurer  
14 shall serve notice, in writing, on the county counselor of such filing.  
15 It shall be the duty of the county counselor to commence such  
16 proceedings as are necessary for the collection of such judgment.  
17 If execution is not issued within five years from the date of the  
18 entry of any such judgment, or if five years shall have intervened  
19 between the date of the last execution issued on such judgment  
20 and the time of issuing another writ of execution thereon, such  
21 judgment shall become dormant, and shall cease to operate as a  
22 lien on the real estate of the delinquent taxpayer. Such dormant  
23 judgment may be revived in like manner as dormant judgments  
24 under the code of civil procedure. Any such judgment remaining  
25 uncollected after 20 years may be allowed to become dormant if  
26 the county commissioners determine, after consideration of all rel-  
27 evant facts, that it is not reasonable to expect that such judgment  
28 will be collected. The board of county commissioners may allow  
29 such judgments to become dormant at any time if the original  
30 amount of the judgment was less than \$50.

31 Sec. 9. [On January 1, 2004, and after publication in the Kan-  
32 sas register of the notice prescribed by section 15 of this act,]  
33 K.S.A. 2002 Supp. 79-2101 is hereby amended to read as follows:  
34 79-2101. Except as provided by K.S.A. 79-2017, and amendments  
35 thereto, all the taxes on personal property that remain due and  
36 unpaid on January 1 or ~~July~~ June 1 shall be collected in the following  
37 manner:

38 The county treasurer, on or before February 20, shall send a  
39 notice by mail to the person, firm, unincorporated association,  
40 company or corporation to whom such taxes were assessed, and  
41 which remain unpaid on January 1 of any year, to its post office  
42 address as shown by the records in the office of the county trea-  
43 surer. The county treasurer, on or before ~~July~~ June 10, shall send

1 a notice by mail to the person, firm, unincorporated association,  
2 company or corporation to whom such taxes were assessed, and  
3 which remain unpaid on ~~July~~ *June* 1 of any year, to its post office  
4 address as shown by the records in the office of the county trea-  
5 surer. Failure to receive any such notice shall not relieve such  
6 person, firm, unincorporated association, company or corporation  
7 defaulting in payment of personal taxes from any interest and costs  
8 attached thereto. Such notice shall state the amount of personal  
9 tax charged against the party, and notify the party that the tax may  
10 be paid by paying interest thereon from the date it became due  
11 and payable to date of payment computed under the provisions of  
12 K.S.A. 79-2004a, and amendments thereto.

13 If such taxes remain unpaid for a period of 14 days after mailing  
14 such notice, the county treasurer shall issue a warrant signed by  
15 the treasurer directed to the sheriff of the county, commanding  
16 the sheriff to levy the amount of such unpaid taxes and the interest  
17 thereon, together with the costs of executing the warrant and the  
18 sheriff's fees for collecting the same, upon any personal property,  
19 tangible or intangible, of the person, firm, unincorporated asso-  
20 ciation, company or corporation to whom such taxes were assessed.  
21 Such warrant shall be delivered to the sheriff. Upon receipt of such  
22 tax warrant, the sheriff shall proceed to collect the taxes the same  
23 as upon execution, except that taxes levied and assessed pursuant  
24 to K.S.A. 79-329 through 79-334, and amendments thereto, shall  
25 be collected as follows:

26 The sheriff or county treasurer shall cause notice to be given by  
27 registered mail to the purchaser of the oil and gas from such lease  
28 of the amount of such delinquent taxes and the name of the person  
29 against whom they were assessed. From and after the receipt of  
30 such notice such purchaser shall not pay to the person owing the  
31 taxes or any of the proceeds of the sale of any oil or gas from such  
32 lease, but shall pay the proceeds to the sheriff until the full amount  
33 of such taxes and costs are paid after which the purchaser may  
34 resume the payments for such oil or gas to such person, but this  
35 exception shall not prevent the levy of an execution and sale of the  
36 leasehold interest or the physical personal property on any such  
37 lease for the payment of delinquent taxes owed by its owner. Tax  
38 warrants issued pursuant to K.S.A. 79-329 through 79-334, and  
39 amendments thereto shall not be required to be returned prior to  
40 24 months after issuance.

41 The sheriff, as soon as collecting the tax warrant, shall make a  
42 return thereof and shall make a return of all tax warrants delivered  
43 to the sheriff on or before October 1 of the year following the year

1 in which the tax was levied except as otherwise provided by the  
2 preceding paragraph. If the warrant so returned shows that the  
3 tax has been collected, the sheriff shall pay the tax to the county  
4 treasurer. If such return shows that such tax has not been col-  
5 lected, the county treasurer shall file with the clerk of the district  
6 court of the treasurer's county an abstract of the total amount of  
7 unpaid taxes and interest due plus penalties and costs of executing  
8 the warrant. The clerk shall enter the total amount in the appear-  
9 ance docket and note the entry in general index. No fee shall be  
10 charged for making the entry. The total amount shall become a  
11 judgment in the same manner and to the same extent as any other  
12 judgment under the code of civil procedure and shall become a  
13 lien on real estate from and after the time of the filing thereof. A  
14 transcript of the judgment may be filed with the clerk of the dis-  
15 trict court in any other county and when it is entered in the manner  
16 provided above it shall become a lien upon real estate located in  
17 such county in the same manner as is provided in case of other  
18 judgments, except that no fee shall be charged for making the  
19 entry. Execution, garnishment or other proceedings in aid of ex-  
20 ecution may issue within the county or to any other county on the  
21 judgment in the same manner as on judgments under the code of  
22 civil procedure except that any real estate taken upon execution  
23 for the collection of such taxes shall be sold without appraisalment.  
24 None of the exemptions provided for in the code of civil procedure  
25 shall apply to any such judgment but no such judgment secured  
26 for taxes on personal property shall be levied against a homestead.

27 At the time of filing the abstract of the taxes, interest, penalties  
28 and costs of executing the warrant with the clerk of the district  
29 court, the county treasurer shall serve notice, in writing, on the  
30 county attorney of such filing. It shall be the duty of the county  
31 attorney to commence such proceedings as are necessary for the  
32 collection of such judgment. If execution is not issued within five  
33 years from the date of the entry of any such judgment, or if five  
34 years shall have intervened between the date of the last execution  
35 issued on such judgment, and the time of issuing another writ of  
36 execution thereon, such judgment shall become dormant, and shall  
37 cease to operate as a lien on the real estate of the delinquent tax-  
38 payer. Such dormant judgment may be revived in like manner as  
39 dormant judgments under the code of civil procedure. Any such  
40 judgment remaining uncollected after 20 years may be allowed to  
41 become dormant if the county commissioners determine, after  
42 consideration of all relevant facts, that it is not reasonable to ex-  
43 pect such judgment will be collected. The board of county com-

1 missioners may allow such judgment to become dormant at any  
2 time if the original amount of the judgment was less than \$50.

3 Sec. 10. [On January 1, 2004, and after publication in the Kan-  
4 sas register of the notice prescribed by section 15 of this act,]  
5 K.S.A. 79-5109 is hereby amended to read as follows: 79-5109. (a)  
6 All moneys received from taxes levied upon motor vehicles under  
7 the provisions of K.S.A. 79-5101 to 79-5115, inclusive, and amend-  
8 ments thereto shall be allocated to the tax levy unit in which the  
9 tax situs of each motor vehicle is located. The term “tax levy unit”  
10 means an area within a county the tangible property of which is  
11 subject to the same total tax levies, levied by the same taxing sub-  
12 divisions of the state. Moneys allocated to such tax levy units shall  
13 be distributed among the state and all taxing subdivisions levying  
14 taxes against tangible property within such unit in the proportion  
15 prescribed by K.S.A. 79-5111 and amendments thereto for esti-  
16 mating the amounts thereof for budgeting.

17 (b) The county treasurer shall remit all moneys allocated and  
18 credited to the state from the proceeds of taxes levied upon motor  
19 vehicles to the state treasurer as provided in this subsection. The  
20 county treasurer, on or before October 31, January 20, March 20,  
21 ~~May 20, July 20~~ June 5 and September 20 of each year, shall distrib-  
22 ute to the state treasurer all such taxes allocated and credited to  
23 the state from the proceeds of taxes collected through the month  
24 prior to the month of the distribution date. Upon receipt of such  
25 moneys, the state treasurer shall deposit the same in the state  
26 treasury and shall credit  $\frac{2}{3}$  of each such deposit to the Kansas  
27 educational building fund and  $\frac{1}{3}$  of each such deposit to the state  
28 institutions building fund except that for moneys received during  
29 the period from ~~July 1, 1990, to June 30, 1994~~ [January 1, 2004,  
30 through December 31, 2004], inclusive,  $\frac{2}{5}$  [40%] of each such de-  
31 posit shall be credited to the Kansas educational building fund,  $\frac{1}{6}$   
32 [20%] of each such deposit shall be credited to the state institutions  
33 building fund and  $\frac{1}{6}$  [40%] of each such deposit shall be credited  
34 to the ~~correctional institutions building~~ [state general] fund.

35 [New Sec. 11. (a) There is hereby levied in the year 2003, a  
36 state tax of .6 mill upon all taxable tangible property in the state.  
37 Such tax levy shall be in addition to all other state tax levies au-  
38 thorized by law. Such tax levy shall be for the use and benefit of  
39 the state general fund.

40 [(b) The county treasurer of each county shall make the pro-  
41 ceeds of the tax levy provided for in this section available to the  
42 state treasurer immediately upon collection. When available the  
43 state treasurer shall withdraw from each county the proceeds of

1 the taxes raised by such tax levy. Upon such withdrawal the state  
2 treasurer shall deposit the same in the state treasury.

3 [(c) All moneys received by the state treasurer under this sec-  
4 tion shall be credited to the state general fund.

5 [(d) The provisions of this section shall not take effect and no  
6 tax shall be levied under this section unless the notice prescribed  
7 by section 15 of this act has been published in the Kansas register  
8 on or before September 30, 2003. If the notice has been published  
9 as prescribed by section 15 of this act in the Kansas register on or  
10 before September 30, 2003, then the provisions of this section shall  
11 take effect and be in force from and after October 1, 2003.

12 [Sec. 12. On October 1, 2003, and after publication in the Kan-  
13 sas register of the notice prescribed by section 15 of this act, K.S.A.  
14 76-6b01 is hereby amended to read as follows: 76-6b01. (a) There  
15 is hereby levied an annual permanent state tax upon all tangible  
16 property in this state which is subject to ad valorem taxation. The  
17 tax levy shall be ~~1/10~~ .6 mill in the year ~~1983~~ 2003 and 1 mill in the  
18 year ~~1984~~ 2004 and each year thereafter until changed by statute.  
19 Such tax levy shall be in addition to all other state tax levies au-  
20 thorized by law. Such tax levy shall be for the use and benefit of  
21 the state institutions of higher education. The proceeds of such tax  
22 levy shall be apportioned in accordance with this act.

23 [(b) The county treasurer of each county shall make the pro-  
24 ceeds of the tax levy provided for in this section available to the  
25 state treasurer immediately upon collection. When available the  
26 state treasurer shall withdraw from each county the proceeds of  
27 the taxes raised by such tax levy. Upon such withdrawal the state  
28 treasurer shall deposit the same in the state treasury and shall  
29 credit the same as provided in K.S.A. 76-6b02.

30 [Sec. 13. On October 1, 2003, and after publication in the Kan-  
31 sas register of the notice prescribed by section 15 of this act, K.S.A.  
32 76-6b04 is hereby amended to read as follows: 76-6b04. (a) There  
33 is hereby levied an annual permanent state tax upon all tangible  
34 property in this state which is subject to ad valorem taxation. The  
35 tax levy shall be ~~25~~ .3 mill in the year ~~1990~~ 2003 and .5 mill in the  
36 year ~~1991~~ 2004 and each year thereafter until changed by statute.  
37 The tax levy shall be in addition to all other state tax levies au-  
38 thorized by law. The tax levy shall be for the use and benefit of  
39 state institutions caring for persons who are mentally ill, retarded,  
40 visually handicapped, with a handicapping hearing loss or tuber-  
41 cular or state institutions caring for children who are deprived,  
42 wayward, miscreant, delinquent, children in need of care or ju-  
43 venile offenders and who are in need of residential care or treat-

1 ment, or institutions designed primarily to provide vocational re-  
2 habilitation for handicapped persons. As used in this section, “state  
3 institutions” shall include, but not be limited to, those institutions  
4 under the authority of the commissioner of juvenile justice. The  
5 proceeds of such tax levy shall be apportioned in accordance with  
6 this act.

7 [(b) The county treasurer of each county shall make the pro-  
8 ceeds of the tax levy provided for in this section available to the  
9 state treasurer immediately upon collection. When available, the  
10 state treasurer shall withdraw from each county the proceeds of  
11 the taxes raised by such tax levy. Upon such withdrawal the state  
12 treasurer shall deposit the same in the state treasury and shall  
13 credit the same as provided in K.S.A. 76-6b05 and amendments  
14 thereto.

15 [Sec. 14. On October 1, 2003, and after publication in the Kan-  
16 sas register of the notice prescribed by section 15 of this act, K.S.A.  
17 76-6b11 is hereby amended to read as follows: 76-6b11. (a) *Except*  
18 *as provided in subsection (e), on July 1 of each year, the director of*  
19 *accounts and reports shall record a debit to the state treasurer’s*  
20 *receivables for the Kansas educational building fund, the state in-*  
21 *stitutions building fund and the ~~correctional institutions building~~ state*  
22 *general fund and shall record a corresponding credit to each such*  
23 *fund in an amount equal to 95% of the amount credited respec-*  
24 *tively to each such fund during the immediately preceding fiscal*  
25 *year, except that such amount shall be proportionally adjusted with*  
26 *respect to any such fund in any fiscal year for any change in the*  
27 *tax levy rate for any such fund.*

28 [(b) All taxes received by the state treasurer under K.S.A. 76-  
29 6b01, 76-6b04 and ~~76-6b09~~ section 15 and amendments thereto dur-  
30 ing the current fiscal year shall be deposited in the state treasury  
31 to the credit of the Kansas educational building fund, the state  
32 institutions building fund and the ~~correctional institutions building~~  
33 *state general fund, respectively, and shall reduce the amount deb-*  
34 *ited and credited to such funds under subsection (a).*

35 [(c) On June 30 of each year, the director of accounts and re-  
36 ports shall adjust the amounts debited and credited to the state  
37 treasurer’s receivables and to the Kansas educational building  
38 fund, the state institutions building fund and the ~~correctional insti-~~  
39 *tutions building state general fund pursuant to this section, to reflect*  
40 *the taxes actually received by the state treasurer and deposited*  
41 *during the fiscal year in the state treasury to the credit of each*  
42 *such fund.*

43 [(d) The director of accounts and reports shall notify the state

1 **treasurer of all amounts debited and credited to the Kansas edu-**  
2 **ca-tional building fund, the state institutions building fund and the**  
3 ~~correctional institutions building~~ *state general fund pursuant to this*  
4 **section and all reductions and adjustments thereto made pursuant**  
5 **to this section. The state treasurer shall enter all such amounts**  
6 **debited and credited and shall make reductions and adjustments**  
7 **thereto on the books and records kept and maintained for such**  
8 **funds by the state treasurer in accordance with the notice thereof.**

9 *[(e) On October 1, 2003, the director of accounts and reports shall*  
10 *make such adjustments and amendments as may be required to reflect*  
11 *and account for the property tax imposed by section 11 as if such tax had*  
12 *been in effect on July 1, 2003.*

13 **[New Sec. 15. (a) On or after August 1, 2003, and before Sep-**  
14 **tember 30, 2003, the governor shall consult with the director of**  
15 **the budget, the secretary of revenue, each legislative member of**  
16 **the state finance and such other state and local government offi-**  
17 **cers and advisors as the governor deems appropriate, and the gov-**  
18 **ernor shall then determine whether or not it is in the best interest**  
19 **of the state to implement the provisions of this act. In making such**  
20 **determination, the governor shall review and consider appropriate**  
21 **estimates of revenues to the state general fund and all other state**  
22 **funds, relevant economic data and projections, the information**  
23 **contained in the approved budget for state agencies for fiscal year**  
24 **2004, and may consider such additional information and may apply**  
25 **analyses as the governor deems appropriate in making such de-**  
26 **termination and finding.**

27 **[(b) After reviewing and considering such information and ad-**  
28 **vice, if the governor determines and finds that it is in the best**  
29 **interest of the state to implement the provisions of this act, then**  
30 **the governor shall publish a notice in the Kansas register on or**  
31 **before September 30, 2003, that it is in the best interest of the**  
32 **state to implement the provisions of this act. Upon publication of**  
33 **such notice in the Kansas register, this act shall be effective to**  
34 **amend the statutes respectively amended in sections 1 through 10**  
35 **and sections 12 through 14 as provided in such sections and to**  
36 **enact the state property tax levy for 2003 for the purposes of the**  
37 **state general fund as provided in section 11.**

38 **[(c) As used in this section, “implement the provisions of this**  
39 **act” means amend the provisions of K.S.A. 12-1678a, as amended**  
40 **by section 1 of this act, 72-6431, as amended by section 2 of this**  
41 **act, 76-6b01, as amended by section 12 of this act, 76-6b04, as**  
42 **amended by section 13 of this act, 76-6b11, as amended by section**  
43 **14 of this act, 79-2004, as amended by section 4 of this act, 79-**



1 **2004a, as amended by section 5 of this act, 79-2017, as amended**  
2 **by section 8 of this act, 79-2201, as amended by section 6 of this**  
3 **act, and 79-5109, as amended by section 10 of this act, and K.S.A.**  
4 **2002 Supp. 79-6a04, as amended by section 3 of this act, 79-2101,**  
5 **as amended by section 9 of this act, and 79-4521, as amended by**  
6 **section 7 of this act, and to provide for a state property tax levy**  
7 **for 2003 for the purposes of the state general fund as provided in**  
8 **section 11.**

9 **[Sec. 16. On October 1, 2003, and after publication in the Kan-**  
10 **sas register of the notice prescribed by section 15 of this act, K.S.A.**  
11 **76-6b01, 76-6b04, and 76-6b11 are hereby repealed.]**

12 **Sec. ~~8~~ ~~11~~ [17.] [On January 1, 2004, and after publication in**  
13 **the Kansas register of the notice prescribed by section 15 of this**  
14 **act,] K.S.A. 12-1678a, 72-6431, 79-2004, 79-2004a and, 79-2017, 79-**  
15 **2201 and 79-5109 and K.S.A. 2002 Supp. 79-6a04, 79-2101 and 79-**  
16 **4521 are hereby repealed.**

17 **Sec. ~~9~~ ~~12~~ [18.] This act shall take effect and be in force from and**  
18 **after ~~January 1, 2004,~~ and its publication in the statute book.**

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