

SENATE BILL No. 45

By Committee on Assessment and Taxation

1-18

10 AN ACT concerning property taxation; relating to unpaid real property
11 taxes; judgment and enforcement thereof pursuant to code of civil
12 procedure.
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14 *Be it enacted by the Legislature of the State of Kansas:*

15 Section 1. All real estate upon which the real property taxes have not
16 been paid as provided by law shall be subject to the provisions of this act.
17 In addition to sale of such real estate for unpaid real property taxes pur-
18 suant to the provisions of K.S.A. 79-2301 *et seq.*, and amendments
19 thereto, upon the approval of the board of county commissioners of any
20 county, such county may collect such unpaid taxes by commencing a civil
21 action pursuant to the code of civil procedure in the district court of the
22 county in which the real estate is located brought against the owner of
23 such real estate. The county may seek judgment on such civil action to
24 recover such unpaid real property taxes and such judgment shall be a
25 judgment in the same manner and to the same extent as any other judg-
26 ment of a civil action brought pursuant to the code of civil procedure.
27 Such judgment shall become a lien on real estate from and after the time
28 of the filing thereof. A transcript of the judgment may be filed with the
29 clerk of the district court in any other county and when it is entered in
30 the manner provided above such judgment shall become a lien upon real
31 estate located in such county in the same manner as is provided in case
32 of other judgments. No fee shall be made for making the entry. Execution,
33 garnishment or other proceedings in aid of execution may issue within
34 the county or to any other county on the judgment in the same manner
35 as on judgments under the code of civil procedure, except that any real
36 estate taken upon execution for the collection of such taxes shall be sold
37 without appraisal. ~~None of the exemptions provided for in the code
38 of civil procedure shall apply to any such judgment, but no such judgment
39 secured for taxes on real estate shall be levied against a homestead.~~

40 Sec. 2. This act shall take effect and be in force from and after its
41 publication in the statute book.