

SESSION OF 2005

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 45**

As Amended by Senate Committee of the Whole

**Brief\***

SB 45 would provide a new methodology for a county to attempt to collect certain unpaid real property taxes by authorizing the commencement of a civil action under the Code of Civil Procedure in district court. Any judgment on such civil action would become a lien on the real estate.

A Senate Committee of the Whole amendment provides that all exemptions provided for in the Code of Civil Procedure would be applicable to any such judgment.

**Background**

Proponents, who included the Unified Government of Wyandotte County, the Greater Kansas City Chamber of Commerce, and the Kansas Association of Counties, said that the bill would give counties with significant numbers of tax-delinquent properties an additional tool beyond the traditional tax-sale method to collect delinquent taxes.

The original bill would have prohibited counties from attempting to collect property taxes levied against homesteads in this manner. The Senate Committee of the Whole removed that language, effectively restoring all other Code of Civil Procedure exemptions (in addition to homesteads).

A fiscal note indicated that the bill would not be expected to have an impact on state tax receipts.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>