

As Amended by House Committee

Session of 2013

HOUSE BILL No. 2091

By Committee on Local Government

1-24

1 AN ACT concerning delinquent personal property taxes; amending K.S.A.
2 19-547 **and 79-2303** and repealing the existing ~~section~~ **sections**.

3
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. K.S.A. 19-547 is hereby amended to read as follows: 19-
6 547. In addition to the duties required by K.S.A. 79-2101, and
7 amendments thereto, each county treasurer, within 10 days after October 1
8 of each year, shall cause a statement to be published with respect to unpaid
9 or partially unpaid delinquent personal property tax returns made by the
10 sheriff as of October 1. Such statement shall be published once each week
11 for three consecutive weeks in the official county newspaper or in a
12 newspaper of general circulation in the county in accordance with the
13 provisions of K.S.A. 64-101, and amendments thereto. The statement shall
14 show the name of each delinquent or partially delinquent taxpayer, listed
15 alphabetically, appearing on such returns, followed by the taxpayer's last
16 known address and by the total amount of unpaid taxes, penalties and
17 costs. The cost of such publication shall be paid from the general fund of
18 such county, and ~~\$15~~ \$30 shall be added to the tax due as part of the costs
19 of collection, to be collected in the same manner as provided by law for
20 the collection of the delinquent tax.

21 **Sec. 2. K.S.A. 79-2303 is hereby amended to read as follows: 79-**
22 **2303. ~~(a)~~The county treasurer shall cause the notice and list prepared**
23 **under K.S.A. 79-2302, and amendments thereto, to be published in the**
24 **official county newspaper or in a newspaper of general circulation in**
25 **the county in accordance with the provisions of K.S.A. 64-101, and**
26 **amendments thereto. The notice and list shall be submitted to the**
27 **newspaper on or before August 1 of each year and shall be published**
28 **once each week for three consecutive weeks immediately prior to the**
29 **week when the day of sale will occur. The county treasurer also shall**
30 **cause a copy of the list and notice to be posted in some conspicuous**
31 **place in the county treasurer's office. The cost of publication of the**
32 **notice and list shall be paid from the general fund of the county, and a**
33 **~~\$15~~\$30 fee for each tract or lot shall be added to the tax due for the**
34 **tract or lot as part of the costs of collection. The fee shall be collected**
35 **in the manner provided for the collection of the unpaid taxes.**

36 ~~Sec. 2. 3. K.S.A. 19-547 is and 79-2303 are~~ hereby repealed.

1 Sec.~~3~~ **4.** This act shall take effect and be in force from and after its
2 publication in the statute book.