

HOUSE BILL No. 2073

By Committee on Taxation

1-18

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

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

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