

## HOUSE BILL No. 2621

By Representative Otto

1-17

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9 AN ACT concerning property taxation; relating to unpaid property taxes;  
10 publishing notice thereof; amending K.S.A. 19-547, 79-2001 and 79-  
11 2303 and repealing the existing sections.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 19-547 is hereby amended to read as follows: 19-  
15 547. In addition to the duties required by K.S.A. 79-2101, and amend-  
16 ments thereto, each county treasurer, within 10 days after October 1 of  
17 each year, shall cause a statement to be published with respect to unpaid  
18 or partially unpaid delinquent personal property tax returns made by the  
19 sheriff as of October 1. Such statement shall be published once each week  
20 for three consecutive weeks in the official county newspaper or in a news-  
21 paper of general circulation in the county in accordance with the provi-  
22 sions of K.S.A. 64-101, and amendments thereto, *or in lieu thereof, such*  
23 *statement shall be required to be published only once in such newspaper*  
24 *as provided in this section if the county treasurer publishes continuously*  
25 *such statement electronically on the internet at the website of the county*  
26 *for a minimum of three consecutive weeks.* The statement shall show the  
27 name of each delinquent or partially delinquent taxpayer, listed alpha-  
28 betically, appearing on such returns, followed by the taxpayer's last known  
29 address and by the total amount of unpaid taxes, penalties and costs. The  
30 cost of such publication shall be paid from the general fund of such  
31 county, and \$15 shall be added to the tax due as part of the costs of  
32 collection, to be collected in the same manner as provided by law for the  
33 collection of the delinquent tax.

34 Sec. 2. K.S.A. 79-2001 is hereby amended to read as follows: 79-  
35 2001. (a) As soon as the county treasurer receives the tax roll of the  
36 county, the treasurer shall enter in a column opposite the description of  
37 each tract or parcel of land the amount of unpaid taxes and the date of  
38 unredeemed sales, if any, for previous years on such land. The treasurer  
39 shall cause a notice to be published in the official county paper once each  
40 week for three consecutive weeks, ~~stating in the notice~~ *or in lieu thereof,*  
41 *such notice shall be required to be published only once in the official*  
42 *county paper if the treasurer publishes continuously such notice electron-*  
43 *ically on the internet at the website of the county for a minimum of three*

1 *consecutive weeks. Such notice shall state* the amount of taxes charged  
2 for state, county, township, school, city or other purposes for that year,  
3 on each \$1,000 of valuation.

4 (b) Each year after receipt of the tax roll from the county clerk and  
5 before December 15, the treasurer shall mail to each taxpayer, as shown  
6 by the rolls, a tax statement which indicates the taxing unit, assessed value  
7 of real and personal property, the mill levy and tax due. In addition, with  
8 respect to land devoted to agricultural use, such statement shall indicate  
9 the acreage and description of each parcel of such land. The tax statement  
10 shall also indicate separately each parcel of real property which is sepa-  
11 rately classified for property tax purposes. The county appraiser shall pro-  
12 vide the information necessary for the county treasurer to comply with  
13 the provisions of this section. The tax statement also may include the  
14 intangible tax due the county. All items may be on one statement or may  
15 be shown on separate statements and may be on a form prescribed by  
16 the county treasurer. The statement shall be mailed to the last known  
17 address of the taxpayer or to a designee authorized by the taxpayer to  
18 accept the tax statement, if the designee has an interest in receiving the  
19 statement. When any statement is returned to the county treasurer for  
20 failure to find the addressee, the treasurer shall make a diligent effort to  
21 find a forwarding address of the taxpayer and mail the statement to the  
22 new address. All tax statements mailed pursuant to this section shall be  
23 mailed by first-class mail. The requirement for mailing a tax statement  
24 shall extend only to the initial statement required to be mailed in each  
25 year and to any follow-up required by this section.

26 (c) For tax year 1998, and all tax years thereafter, after receipt of the  
27 tax roll from the county clerk and before December 15, the treasurer  
28 shall mail to each taxpayer, as shown by the tax rolls, a tax information  
29 form which indicates the taxing unit, assessed value of real property for  
30 the current and next preceding taxable year, the mill levy for the current  
31 and next preceding taxable year and, in the case of unified school districts,  
32 the mill levy required by K.S.A. 72-6431, and amendments thereto, shall  
33 be separately indicated, the tax due and an itemization of each taxing  
34 unit's mill levy for the current and next preceding taxable year and the  
35 percentage change in the amount of revenue produced therefrom, if any.  
36 In addition, with respect to land devoted to agricultural use, such form  
37 shall indicate the acreage and description of each parcel of such land.  
38 The tax information form shall also indicate separately each parcel of real  
39 property which is separately classified for property tax purposes. The  
40 county appraiser shall provide the information necessary for the county  
41 treasurer to comply with the provisions of this section. The tax informa-  
42 tion form may be separate from the tax statement or a part of the tax  
43 statement. The tax information form shall be in a format prescribed by

1 the director of property valuation. The tax information form shall be  
2 mailed to the last known address of the taxpayer. When a tax information  
3 form is returned to the county treasurer for failure to find the addressee,  
4 the treasurer shall make a diligent effort to find a forwarding address of  
5 the taxpayer and mail the tax information form to the new address. All  
6 tax information forms mailed pursuant to this section shall be mailed by  
7 first class mail.

8 Sec. 3. K.S.A. 79-2303 is hereby amended to read as follows: 79-  
9 2303. (a) The county treasurer shall cause the notice and list prepared  
10 under K.S.A. 79-2302, and amendments thereto, to be published in the  
11 official county newspaper or in a newspaper of general circulation in the  
12 county in accordance with the provisions of K.S.A. 64-101, and amend-  
13 ments thereto. The notice and list shall be submitted to the newspaper  
14 on or before August 1 of each year and shall be published once each week  
15 for three consecutive weeks immediately prior to the week when the day  
16 of sale will occur, *or in lieu thereof, such notice and list shall be required*  
17 *to be published only once in such newspaper if the county treasurer pub-*  
18 *lishes continuously such notice and list electronically on the internet at*  
19 *the website of the county for a minimum of three consecutive weeks im-*  
20 *mediately prior to the week when the date of sale will occur.* The county  
21 treasurer also shall cause a copy of the list and notice to be posted in  
22 some conspicuous place in the county treasurer's office. The cost of pub-  
23 lication of the notice and list shall be paid from the general fund of the  
24 county, and a \$15 fee for each tract or lot shall be added to the tax due  
25 for the tract or lot as part of the costs of collection. The fee shall be  
26 collected in the manner provided for the collection of the unpaid taxes.

27 Sec. 4. K.S.A. 19-547, 79-2001 and 79-2303 are hereby repealed.

28 Sec. 5. This act shall take effect and be in force from and after its  
29 publication in the statute book.