

As Amended by House Committee

Session of 2004

HOUSE BILL No. 2878

By Committee on Federal and State Affairs

2-13

10 AN ACT concerning property taxation; relating to unpaid real property
11 taxes **in Wyandotte county**; judgment and enforcement thereof pur-
12 suant to code of civil procedure; **amending K.S.A. 2003 Supp. 19-**
13 **101a and repealing the existing section.**

14
15 *Be it enacted by the Legislature of the State of Kansas:*

16 **New Section 1.** All real estate **in Wyandotte county** upon which
17 the real property taxes have not been paid as provided by law shall be
18 subject to the provisions of this act. ~~In~~ **Except as otherwise provided,**
19 **in** addition to sale of such real estate for unpaid real property taxes pur-
20 suant to the provisions of K.S.A. 79-2301 *et seq.*, and amendments
21 thereto, upon the approval of the board of county commissioners of ~~any~~
22 **Wyandotte** county, such county may collect such unpaid taxes by com-
23 mencing a civil action pursuant to the code of civil procedure in the
24 district court of ~~the Wyandotte county in which the real estate is located~~
25 brought against the owner of such real estate, **except that no such civil**
26 **action may be brought until at least 90 days after the date such**
27 **real property taxes became delinquent and no such civil action may**
28 **be brought if the taxpayer and Wyandotte county have entered**
29 **into a payment plan or agreement for payment of such real prop-**
30 **erty taxes by the taxpayer. The Such** county may seek judgment on
31 such civil action to recover such unpaid real property taxes and such
32 judgment shall be a judgment in the same manner and to the same extent
33 as any other judgment of a civil action brought pursuant to the code of
34 civil procedure. Such judgment shall become a lien on real estate from
35 and after the time of the filing thereof. A transcript of the judgment may
36 be filed with the clerk of the district court in any other county and when
37 it is entered in the manner provided above it shall become a lien upon
38 real estate located in **any such other** county in the same manner as is
39 provided in case of other judgments. No fee shall be made for making
40 the entry. Execution, garnishment or other proceedings in aid of execu-
41 tion may issue within ~~the Wyandotte~~ county or to any other county on
42 the judgment in the same manner as on judgments under the code of
43 civil procedure except that any real estate taken upon execution for the

1 collection of such taxes shall be sold without appraisalment. None of the
2 exemptions provided for in the code of civil procedure shall apply to any
3 such judgment but no such judgment secured for taxes on real estate shall
4 be levied against a homestead.

5 **Sec. 2. K.S.A. 2003 Supp. 19-101a is hereby amended to read**
6 **as follows: 19-101a. (a) The board of county commissioners may**
7 **transact all county business and perform all powers of local legis-**
8 **lation and administration it deems appropriate, subject only to the**
9 **following limitations, restrictions or prohibitions:**

10 (1) **Counties shall be subject to all acts of the legislature which**
11 **apply uniformly to all counties.**

12 (2) **Counties may not consolidate or alter county boundaries.**

13 (3) **Counties may not affect the courts located therein.**

14 (4) **Counties shall be subject to acts of the legislature prescrib-**
15 **ing limits of indebtedness.**

16 (5) **In the exercise of powers of local legislation and adminis-**
17 **tration authorized under provisions of this section, the home rule**
18 **power conferred on cities to determine their local affairs and gov-**
19 **ernment shall not be superseded or impaired without the consent**
20 **of the governing body of each city within a county which may be**
21 **affected.**

22 (6) **Counties may not legislate on social welfare administered**
23 **under state law enacted pursuant to or in conformity with public**
24 **law No. 271—74th congress, or amendments thereof.**

25 (7) **Counties shall be subject to all acts of the legislature con-**
26 **cerning elections, election commissioners and officers and their**
27 **duties as such officers and the election of county officers.**

28 (8) **Counties shall be subject to the limitations and prohibitions**
29 **imposed under K.S.A. 12-187 to 12-195, inclusive, and amend-**
30 **ments thereto, prescribing limitations upon the levy of retailers'**
31 **sales taxes by counties.**

32 (9) **Counties may not exempt from or effect changes in statutes**
33 **made nonuniform in application solely by reason of authorizing**
34 **exceptions for counties having adopted a charter for county**
35 **government.**

36 (10) **No county may levy ad valorem taxes under the authority**
37 **of this section upon real property located within any redevelop-**
38 **ment project area established under the authority of K.S.A. 12-**
39 **1772, and amendments thereto, unless the resolution authorizing**
40 **the same specifically authorized a portion of the proceeds of such**
41 **levy to be used to pay the principal of and interest upon bonds**
42 **issued by a city under the authority of K.S.A. 12-1774, and amend-**
43 **ments thereto.**

1 (11) Counties shall have no power under this section to exempt
2 from any statute authorizing or requiring the levy of taxes and
3 providing substitute and additional provisions on the same subject,
4 unless the resolution authorizing the same specifically provides for
5 a portion of the proceeds of such levy to be used to pay a portion
6 of the principal and interest on bonds issued by cities under the
7 authority of K.S.A. 12-1774, and amendments thereto.

8 (12) Counties may not exempt from or effect changes in the
9 provisions of K.S.A. 19-4601 through 19-4625, and amendments
10 thereto.

11 (13) Except as otherwise specifically authorized by K.S.A. 12-
12 1,101 through 12-1,109, and amendments thereto, counties may
13 not levy and collect taxes on incomes from whatever source
14 derived.

15 (14) Counties may not exempt from or effect changes in K.S.A.
16 19-430, and amendments thereto.

17 (15) Counties may not exempt from or effect changes in K.S.A.
18 19-302, 19-502b, 19-503, 19-805 or 19-1202, and amendments
19 thereto.

20 (16) (A) Counties may not exempt from or effect changes in
21 K.S.A. 13-13a26, and amendments thereto.

22 (B) This provision shall expire on June 30, 2005.

23 (17) (A) Counties may not exempt from or effect changes in
24 K.S.A. 71-301a, and amendments thereto.

25 (B) This provision shall expire on June 30, 2005.

26 (18) Counties may not exempt from or effect changes in K.S.A.
27 19-15,139, 19-15,140 and 19-15,141, and amendments thereto.

28 (19) Counties may not exempt from or effect changes in the
29 provisions of K.S.A. 12-1223, 12-1225, 12-1225a, 12-1225b, 12-
30 1225c and 12-1226, and amendments thereto, or the provisions of
31 K.S.A. 12-1260 through 12-1270 and 12-1276, and amendments
32 thereto.

33 (20) Counties may not exempt from or effect changes in the
34 provisions of K.S.A. 19-211, and amendments thereto.

35 (21) Counties may not exempt from or effect changes in the
36 provisions of K.S.A. 19-4001 through 19-4015, and amendments
37 thereto.

38 (22) Counties may not regulate the production or drilling of
39 any oil or gas well in any manner which would result in the dupli-
40 cation of regulation by the state corporation commission and the
41 Kansas department of health and environment pursuant to chapter
42 55 and chapter 65 of the Kansas Statutes Annotated and any rules
43 and regulations adopted pursuant thereto. Counties may not re-

1 **quire any license or permit for the drilling or production of oil and**
2 **gas wells. Counties may not impose any fee or charge for the drill-**
3 **ing or production of any oil or gas well.**

4 **(23) Counties may not exempt from or effect changes in K.S.A.**
5 **79-41a04, and amendments thereto.**

6 **(24) Counties may not exempt from or effect changes in K.S.A.**
7 **79-1611, and amendments thereto.**

8 **(25) Counties may not exempt from or effect changes in K.S.A.**
9 **79-1494, and amendments thereto.**

10 **(26) Counties may not exempt from or effect changes in sub-**
11 **section (b) of K.S.A. 19-202, and amendments thereto.**

12 **(27) Counties may not exempt from or effect changes in sub-**
13 **section (b) of K.S.A. 19-204, and amendments thereto.**

14 **(28) Counties may not levy or impose an excise, severance or**
15 **any other tax in the nature of an excise tax upon the physical sev-**
16 **erance and production of any mineral or other material from the**
17 **earth or water.**

18 **(29) Counties may not exempt from or effect changes in K.S.A.**
19 **79-2017 or 79-2101, and amendments thereto.**

20 **(30) Counties may not exempt from or effect changes in K.S.A.**
21 **2-3302, 2-3305, 2-3307, 2-3318, 17-5904, 17-5908, 47-1219, 65-**
22 **171d, 65-1,178 through 65-1,199 or K.S.A. 2003 Supp. 17-5909,**
23 **and amendments thereto.**

24 **(31) Counties may not exempt from or effect changes in K.S.A.**
25 **2003 Supp. 80-121, and amendments thereto.**

26 **(32) Counties may not exempt from or effect changes in K.S.A.**
27 **19-228, and amendments thereto.**

28 *(33) Counties may not exempt from or effect changes in section 1, and*
29 *amendments thereto.*

30 **(b) Counties shall apply the powers of local legislation granted**
31 **in subsection (a) by resolution of the board of county commission-**
32 **ers. If no statutory authority exists for such local legislation other**
33 **than that set forth in subsection (a) and the local legislation pro-**
34 **posed under the authority of such subsection is not contrary to any**
35 **act of the legislature, such local legislation shall become effective**
36 **upon passage of a resolution of the board and publication in the**
37 **official county newspaper. If the legislation proposed by the board**
38 **under authority of subsection (a) is contrary to an act of the leg-**
39 **islature which is applicable to the particular county but not uni-**
40 **formly applicable to all counties, such legislation shall become ef-**
41 **fective by passage of a charter resolution in the manner provided**
42 **in K.S.A. 19-101b, and amendments thereto.**

43 **(c) Any resolution adopted by a county which conflicts with the**

- 1 **restrictions in subsection (a) is null and void.**
- 2 **Sec. 3. K.S.A. 2003 Supp. 19-101a is hereby repealed.**
- 3 ~~Sec. 4.~~ This act shall take effect and be in force from and after its
- 4 publication in the statute book.