

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Representative Jim Braden at  
Chairperson

9:00 a.m./~~p.m.~~ on February 20, 1984, in room 519S of the Capitol.

All members were present except: Representatives Lowther and Ott who were excused.

Committee staff present:

Tom Severn, Legislative Research Department  
Wayne Morris, Legislative Research Department  
Don Hayward, Revisor of Statutes' Office  
Nancy, Wolff, Secretary to the Committee

Conferees appearing before the committee:

Representative Bill Brady  
Betty McBride, Treasurer of Cherokee County  
Fred Allen, Kansas Association of Counties

Hearings were held on House Bill 2968 which would require that when a county makes a publication for a tax sale that the legal description also include the common street address for that listing.

Representative Brady, sponsor of the legislation, testified as a proponent of House Bill 2968. (Exhibit I)

Betty McBride, Treasurer of Cherokee County, presented testimony in opposition to and a number of concerns with regard to House Bill 1968. (Exhibit II)

Fred Allen, Kansas Association of Counties, testified in opposition to House Bill 2968.

The minutes of February 15, 1984, were approved as printed.

The Chairman requested Tom Severn to report on information obtained from various states that have provided an amnesty period for persons who have either failed to file tax forms or have filed tax forms but have understated their tax liability. Mr. Severn stated that the state of Massachusetts has, as of this date, received approximately \$59 million and they are still counting.

Representative Miller made a motion to instruct staff to draft a bill to provide an amnesty period for tax forms. Representative Erne seconded the motion.

Representative Wunsch made a substitute motion to have a bill drafted to provide for an amnesty period for tax filings and payment and that the committee introduce the bill. Representative Roe seconded the motion. The motion carried.

The meeting was adjourned.



TOPEKA

HOUSE OF  
REPRESENTATIVES

TESTIMONY FOR HB 2968

February 20, 1984

BILL BRADY  
REPRESENTATIVE, SIXTH DISTRICT  
LABETTE, MONTGOMERY COUNTIES  
1328 GRAND  
PARSONS, KANSAS 67357  
(316) 421-6281

COMMITTEE ASSIGNMENTS  
RANKING MINORITY MEMBER  
PENSIONS, INVESTMENTS AND BENEFITS  
MEMBER, EDUCATION  
JOINT COMMITTEE ON SPECIAL CLAIMS  
AGAINST THE STATE  
JOINT COMMITTEE ON LEGISLATIVE  
EDUCATIONAL PLANNING

Thank you Mr. Chairman and members of the House Assessment and Taxation Committee for the opportunity to speak to you about House Bill 2968.

HB 2968 deals with legal publishing requirements describing real estate subject to sale for delinquent taxes.

My proposal would require a local address to be published along with the legal description.

Advantages of such action:

- A) The Public's right to know
- B) More participation from public
- C) Potential for additional revenue

Will such action be a hardship for counties?

There is no doubt it will cause extra work. In my opinion the gains outweigh the negatives.

How could such a law work?

- 1) The City of Parsons has an ordinance making the City Engineer responsible for giving each piece of property an address.
- 2) Cities that have no engineer normally assign such work to the city clerk.
- 3) According to one engineer I talked with all cities no matter how small have someone responsible for such action.
- 4) Counties could submit a list to cities for the printing of local addresses.
- 5) Many cities are getting numerous calls from residents a few days prior to the tax sale. Time is being spent handling these requirements.

EXHIBIT I

2/20/84

Betty McBride, Treasurer

CHEROKEE COUNTY, KANSAS



COLUMBUS, KANSAS 66725

REPRESENTATIVE BRADEN, MEMBERS OF THE COMMITTEE:

MY NAME IS BETTY MC BRIDE, I AM CHEROKEE COUNTY TREASURER AND PRESIDENT OF THE KANSAS COUNTY TREASURERS ASSOCIATION. I WANT TO EXTEND MY APPRECIATION TO THIS COMMITTEE ON BEHALF OF MYSELF AND THE COUNTY TREASURERS ASSOCIATION FOR ALLOWING US THE PRIVILEGE TO APPEAR BEFORE YOU TO EXPRESS OUR DEEP CONCERN WITH H. B. #2968.

H. B. #2968 IF PASSED WOULD MANDATE COUNTY TREASURERS TO PUBLISH ADDRESSES OF EACH TRACT OR PARCEL OF LAND HAVING DELINQUENT REAL ESTATE TAXES. IN 1982 LEGISLATION WAS PASSED WHICH PROVIDED MUCH THE SAME AS H. B. #2968. COMPLIANCE OF THIS LEGISLATION PROVED TO BE AN ALMOST IMPOSSIBLE TASK FOR MOST TREASURERS. AS A MATTER OF FACT ONLY ONE COUNTY TREASURER IN THE STATE HAD THE INFORMATION AVAILABLE TO COMPLY. THE PUBLICATION COST FOR THIS COUNTY NEARLY TRIPLED. IN 1983 THE COUNTY TREASURERS ASSOCIATION APPEARED BEFORE THE LEGISLATURE FOR APPROVAL OF H.B. #2438 WHICH REPEALED THIS SECTION OF THE STATUE. THE STATUE WAS AMENDED TO READ THE ADDRESS WOULD BE PUBLISHED ONLY IF AVAILABLE.

SHOULD H. B. #2968 PASS IN TO LAW TREASURERS WOULD AGAIN FIND THEMSELVES IN THE POSITION OF NON-COMPLIANCE WITH KANSAS STATUES. COUNTY RECORDS IN NEARLY ALL COUNTY OFFICES REFLECT ONLY THE NAME AND ADDRESS OF THE INDIVIDUAL RECEIVING THE TAX STATMENT, OR THE PROPERTY OWNER. OFTEN TIMES PROPERTY IS OWNED BY OUT OF STATE INDIVIDUALS, CORPORATIONS OR INDIVIDUALS WHO OWN PROPERTY BUT RESIDE AT ANOTHER LOCATION IN THE COUNTY. THERE IS A POSSIBILITY THAT IF THE ADDRESS OF THE PROPERTY ADVERTISED WERE INCORRECT IT COULD RULE A FORECLOSURE SALE INVALID. IN RURAL AREAS THE ADDRESS WOULD NOT BE COMPATIBLE WITH THE PARCEL OF LAND ADVERTISED.

IMPLEMENTATION OF H. B. #2968 WOULD CREATE ADDITIONAL COSTS TO COUNTIES WHICH WOULD IN TURN BE PASSED ON TO THE TAXPAYER BY FUTURE TAX INCREASES.

WE ASK YOUR SERIOUS CONSIDERATION BEFORE PASSING H.B. #2968. THANK YOU AGAIN FOR YOUR TIME AND ATTENTION CONCERNING THIS MATTER.

Respectfully,

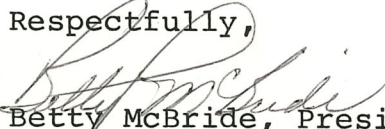
  
Betty McBride, President  
Kansas County Treasurers Assoc.

EXHIBIT II

2/20/84