

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by SENATOR DAN THIESSEN at
Chairperson

11:00 a.m./~~pm~~ on Wednesday, March 21, 1990 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

- Don Hayward, Revisor's Office
- Chris Courtwright, Research Department
- Tom Severn, Research Department
- Marion Anzek, Committee Secretary

Conferees appearing before the committee:

- James R. Turner, President of KS-Nebraska League-Savings Institutions
- Chuck Stones, KS Bankers Association

Chairman Dan Thiessen called the meeting to order at 11:10 and he said, we will be hearing HB2971 and we have no Proponents listed and he recognized James Turner, President of KS-Nebraska League of Savings Institutions, as an opponent.

AN ACT:concerning property taxation; relating to tax statements; amending section 10 of HB2001 of the 1989 special legislative session and repealing the existing section.

James R. Turner said HB2971 would require every escrow or tax service agent responsible for payment of real estate taxes to provide a copy of tax information on or before December 10, or within 10 days of receipt of tax information by such agent.

He said, they did not appear before the House Tax Committee because of the timing. The bill came out late from the House Local Government Committee and by the time we notified our membership of the bill and asked for the impacts, by the time we received the information, the hearings had already been held. It did pass the House 124 to 0, which makes it a bit difficult to say, "you have a bill in front of you that we don't like".

He said, it is the position of the League that HB2971 is a duplicative expense to escrow agents and unnecessary in terms of property owners having access to the amount of their property tax. The hundreds of people who were aware of their taxes this year and joined protest demonstrations secured this information through one reliable source available to all mortgagors, a simple telephone call to their escrow agent or the County Treasurer.

Since HB2971 amends HB2001 of the special legislative session of December, 1989, we assume that the motivation for the bill is the same, to provide the homeowner with tax information to allow for a timely filing of protest. Does the time period from December 10 to December 20 allow for a timely filing? Also, will the tax information be available for distribution to the taxpayer by December 10?

He said, they feel a better approach would be to amend Section 3 of HB2001 into HB2917, rather than Sec. 10, thereby establishing the protest deadline on January 16 of each year. This would allow for receipt of the annual escrow analysis by the taxpayer, avoid unnecessary duplicative cost, and allow for timely protest.

He asked for the committee's consideration of amending HB2971 to eliminate the notification requirements to be replaced by language establishing the protest date deadline as January 16. (ATTACHMENT 1)

After committee discussion Chairman Thiessen recognized Chuck Stones, KS Bankers Association.

Chuck Stones said he would just echo the testimony of Mr. Turner, and he added real estate loans out weigh agriculture loans with KS Banks. This year, for the 1st time real estate loans were higher than agricultural production loans.

He said, from a personal experience, he received an insurance notice from his Insurance Company prior to the date of renewal of his policy, and he personally received notice of an increase in his premium, and regarding the discussing of paying interest on escrow accounts, when his taxes went up this year, his escrow at his bank paid those without consulting him, and left a deficit in his account and did not charge him interest on the deficit amount, which is the same as a loan, and I will make that up

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

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CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,

room 519-S, Statehouse, at 11:00 a.m./p.m. on Wednesday, March 21, 1990

over the next 12 months, and this has happened with a lot of loans this year. (NO WRITTEN TESTIMONY)

Chairman Thiessen concluded hearings on HB2971.

Senator Fred Kerr moved to report HB2971 adversely, 2nd by Senator Karr.

After committee discussion on a possible amendment to HB2971.

The motion to report HB2971 adversely, carried.

Senator Montgomery moved to report SB586.

After committee discussion there was no 2nd to the above motion.

The Chairman adjourned the meeting at 11:55 a.m.

**Kansas-Nebraska
League of
Savings
Institutions**

James R. Turner, President

Suite 512
700 Kansas Avenue
Topeka, Kansas 66603
(913) 232-8215

March 21, 1990

TO: SENATE COMMITTEE ON ASSESSMENT AND TAXATION
FROM: JIM TURNER, KNLSI
RE: H.B. 2971 (PROPERTY TAX STATEMENT)

Mr. Chairman. Members of the Committee. We appreciate the opportunity to appear before the Senate Committee on Assessment and Taxation to express our concern regarding House Bill No. 2971 which would require every escrow or tax service agent responsible for payment of real estate taxes to provide a copy of tax information on or before December 10, or within 10 days of receipt of tax information by such agent.

Because of the late date on which H.B. 2971 was introduced by the House Local Government Committee and the timing of the hearing schedule on the bill, the League did not submit testimony before the House Local Government Committee. The bill passed the House 124-0.

It is the position of the League that H.B. 2971 is a duplicative expense to escrow agents and unnecessary in terms of property owners having access to the amount of their property tax. The hundreds of people who were aware of their taxes this year and joined protest demonstrations secured this information through one reliable source available to all mortgagors.....a simple telephone call to their escrow agent or the County Treasurer.

The provisions of H.B. 2971 would replace a telephone call via a costly and duplicative notification mailing. Federal law requires escrow agents to provide an escrow analysis to all borrowers by January 31 each year so as to insure that individual taxpayers have interest paid information in preparing their Federal tax return. This escrow analysis contains: principal paid, interest paid, real property taxes paid, and homeowners insurance paid.....as well as information on other withholdings as authorized by the borrower. H.B. 2971 would require an additional duplicative mailing of one item from the escrow analysis; property taxes.



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Our Kansas members presently service in excess of 145 thousand mortgages of which we estimate that we escrow taxes and insurance on 80% of the amount (116 thousand). Using minimal estimates for postage, personnel, and computer programming revisions.....we estimate each separate mailing to cost \$2..... or an unnecessary annual cost of \$232,000. Our two largest home mortgage lenders would have to notify 30,000 and 14,000 mortgage customers respectively.

Since H.B. 2971 amends H.B. 2001 of the special legislative session of December, 1989, we assume that the motivation for the bill is the same.....to provide the homeowner with tax information to allow for a timely filing of protest. Does the time period from December 10 to December 20 allow for a timely filing? Also, will the tax information be available for distribution to the taxpayer by December 10?

We would submit to this committee that a better approach would be to amend Section 3 of H.B. 2001 into H.B. 2971, rather than Section 10, thereby establishing the protest deadline on January 16 of each year. This would allow for receipt of the annual escrow analysis by the taxpayer, avoid unnecessary duplicative costs, and allow for timely protest.

For the committee's review we have attached Section 3 of H.B. 2001, K.S.A. 79-2005 pertaining to tax protests, and K.S.A. 79-2001 pertaining to notification of taxpayers or their designees by the County Treasurer.

In conclusion, we would request the committee's consideration of amending H.B. 2971 to eliminate the notification requirements to be replaced by language establishing the protest date deadline as January 16.

James R. Turner
President

JRT:bw

Encl.

Sec. 3. K.S.A. 1988 Supp. 79-2005 is hereby amended to read as follows: 79-2005. (a) Any taxpayer, before protesting the payment of such taxpayer's taxes, shall be required, either at the time of paying such taxes, or, if the whole or part of the taxes are paid prior to December 20, no later than December 20, *or, with respect to taxes levied in 1989, if the whole or part of the taxes are paid on or before January 16, 1990, the later of January 16, 1990, or the date upon which an extraordinary appeal is concluded,* [no later than January ~~31~~-16, 1990,] to file a written statement with the county treasurer, ~~on forms approved by the director of property valuation~~ [state board of tax appeals] and provided by the county treasurer, clearly stating the grounds on which the whole or any part of such taxes are protested and citing any law, statute or facts on which such taxpayer relies in protesting the whole or any part of such taxes. The county treasurer shall forward a copy of the written statement of protest to the county appraiser who shall within 15 days of the receipt thereof, schedule ~~an informal~~ [a formal] meeting with the taxpayer or such taxpayer's agent or attorney with reference to the property in question. The county appraiser shall review the appraisal of the taxpayer's property with the taxpayer or such taxpayer's agent or attorney and [may change the valuation of the taxpayer's property, if in the county appraiser's opinion a change in the valuation of the taxpayer's property is required to assure that the taxpayer's property is valued according to law, and] shall, within five business days thereof, notify the taxpayer [and the state board of tax appeals, in the event the valuation of the taxpayer's property is changed, in writing] of the results of the ~~informal~~ [formal] meeting. [The state board of tax appeals may within 30 days review such change and schedule a hearing thereon upon a finding that the taxpayer's property may not be valued according to law. If the state board of tax appeals takes no action within such 30 day period, the results of the formal meeting shall be final.]

(b) If the grounds of such protest shall be that the valuation or assessment of the property upon which the taxes so protested are levied is illegal or void, such statement shall further state the exact amount of valuation or assessment which the taxpayer admits to be valid and the exact portion of such taxes which is being protested.

(c) If the grounds of such protest shall be that any tax levy, or any part thereof, is illegal, such statement shall further state the exact portion of such tax which is being protested.

(d) Upon the filing of a written statement of protest, the grounds of which shall be that any tax levied, or any part thereof, is illegal, the county treasurer shall mail a copy of such protest to the governing body of the taxing district making the levy being protested.

(e) Within 30 days after notification of the results of the ~~informal~~ [formal] meeting, the protesting taxpayer ~~must file an application for refund with the~~ [may, if aggrieved by the results of the formal meeting with the county appraiser, appeal such results to the board of county commissioners, or the hearing officer or panel appointed pursuant to K.S.A. 79-1602, of the county wherein the property is located by filing a notice of such appeal with the county clerk, or, at the taxpayer's option, the taxpayer may appeal the results of the formal meeting directly to the] state board of tax appeals, on forms approved by the state board of tax appeals and provided by the county treasurer, together with a copy of the written statement of protest. [A copy of the written notification of the results of the formal meeting with the county appraiser shall be provided by the county appraiser.]

(f) Upon receipt of the application for refund [copy of the written statement of protest and a copy of the written notification of the results of the formal meeting with the county appraiser, the board of county commissioners or hearing officer or panel shall within 30 days of such receipt hear the taxpayer's appeal and shall within 15 days thereafter notify the taxpayer and the state board of tax appeals, in the event the valuation of the taxpayer's property is changed. The state board of tax appeals may within ~~30~~ 45 days review such change and schedule a hearing thereon upon a finding that the taxpayer's property may not be valued according to law. If the state board of tax appeals takes no action within such ~~30~~ 45 day period, the decision of the board of county commissioners or the hearing officer or panel shall be final. If the taxpayer remains aggrieved by the results of such hearing, such taxpayer may appeal such results to the state board of tax appeals within 30 days of the date of such notice. Thereupon] the board shall docket the same and notify the taxpayer and the county treasurer of such fact. In addition thereto if the grounds of such protest is that the valuation or assessment of the property is illegal or void the board shall notify the county appraiser thereof.

(g) After examination of the application for refund [copy of the written statement of protest and a copy of the written notification of the results of the formal meeting with the county appraiser], the board shall ~~fix a time and place for hearing~~ *conduct a hearing in accordance with the provisions of the Kansas administrative procedure act*, unless waived by the interested parties in writing, and shall ~~notify the taxpayer and the county treasurer of the time and place so fixed.~~ The county treasurer shall then notify the clerk, secretary or presiding officer of the governing body of any taxing district affected by such application for refund, of the time and place for hearing. In addition thereto if the grounds of such protest is that the valuation or assessment of the property is illegal or void the board shall notify the county appraiser thereof.

(h) In the event of a hearing, the same shall be originally set not later than 90 days after the filing of the application [copy of the written statement of protest and a copy of the written notification of the results of the formal meeting with the county appraiser] with the board. In all instances where the board sets a request for hearing and requires the representation of the county by its attorney or counselor at such hearing, the county shall be represented by its county attorney or counselor.

(i) When a determination is made as to the merits of an application for refund [the tax protest], the board shall ~~enter~~ *render and serve* its order thereon and give notice of the same to the taxpayer, county treasurer, and other interested parties as determined by the board by mailing to each a certified copy of its order. The county treasurer shall notify all affected taxing districts of the amount by which tax revenues will be reduced as a result of a refund. The date of an order, for purposes of filing an appeal to the district court, shall be the date of certification.

(j) If a protesting taxpayer fails to file such application for refund [a copy of the written statement of protest and a copy of the written notification of the results of the formal meeting with the county appraiser] with the board within the time limit prescribed, such protest shall become null and void and of no effect whatsoever.

(k) In the event the board orders that a refund be made and no appeal is taken from such order, the county treasurer shall, as soon thereafter as reasonably practicable, refund to the taxpayer such protested taxes from tax moneys collected but not distributed. Upon making such refund, the county treasurer shall charge the fund or funds having received such protested taxes.

(l) Whenever, by reason of the refund of taxes from any fund, it will be impossible to pay for the imperative functions of such fund for the current budget year, the governing body of the taxing district affected shall issue no-fund warrants in an amount necessary to pay such refund. Such warrants shall conform to the requirements prescribed by K.S.A. 79-2940, and amendments thereto, except they shall not bear the notation required by such section and may be issued without the approval of the state board of tax appeals. The governing body of such taxing district shall make a tax levy at the time fixed for the certification of tax levies to the county clerk next following the issuance of such warrants sufficient to pay such warrants and the interest thereon. All such tax levies shall be in addition to all other levies authorized or limited by law and the tax levy limitations imposed by article 19 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, and K.S.A. 79-5001 to 79-5016, inclusive, and amendments thereto, shall not apply to such levies.

(m) The county treasurer shall disburse to the proper funds all portions of taxes paid under protest and shall maintain a record of all portions of such taxes which are so protested and shall notify the governing body of the taxing district levying such taxes thereof and the director of accounts and reports if any tax protested was levied by the state.

(n) This statute shall not apply to the valuation and assessment of property assessed by the director of property valuation and it shall not be necessary for any owner of state assessed property, who has an appeal pending before the board of tax appeals, to protest the payment of taxes under this statute solely for the purpose of protecting the right to a refund of taxes paid under protest should that owner be successful in that appeal.

9-2005. Protesting payment of taxes; written statement of grounds; proceedings for recovery of protested taxes, limitations; refund of protested taxes; taxing districts authorized to issue no-fund warrants; levy of taxes for payment of no-fund warrants; levy exempt from tax lid. [See Revisor's Note]

(a) Any taxpayer, before protesting the payment of such taxpayer's taxes, shall be required, either at the time of paying such taxes, or, if the whole or part of the taxes are paid prior to December 20, no later than December 20, to file a written statement with the county treasurer, on forms approved by the director of property valuation and provided by the county treasurer, clearly stating the grounds on which the whole or any part of such taxes are protested and citing any law, statute or facts on which such taxpayer relies in protesting the whole or any part of such taxes. The county treasurer shall forward a copy of the written statement of protest to the county appraiser who shall within 15 days of the receipt thereof, schedule an informal meeting with the taxpayer or such taxpayer's agent or attorney with reference to the property in question. The county appraiser shall review the appraisal of the taxpayer's property with the taxpayer or such taxpayer's agent or attorney and shall, within five business days thereof, notify the taxpayer of the results of the informal meeting.

(b) If the grounds of such protest shall be that the valuation or assessment of the property upon which the taxes so protested are levied is illegal or void, such statement shall further state the exact amount of valuation or assessment which the taxpayer admits to be valid and the exact portion of such taxes which is being protested.

(c) If the grounds of such protest shall be that any tax levy, or any part thereof, is illegal, such statement shall further state the exact portion of such tax which is being protested.

(d) Upon the filing of a written statement of protest, the grounds of which shall be that any tax levied, or any part thereof, is illegal, the county treasurer shall mail a copy of such protest to the governing body of the taxing district making the levy being protested.

(e) Within 30 days after notification of the results of the informal meeting, the protesting taxpayer must file an application for refund with the state board of tax appeals, on forms approved by the state board of tax appeals and provided by the county treasurer, together with a copy of the written statement of protest.

(f) Upon receipt of the application for refund, the board shall docket the same and notify the taxpayer and the county treasurer of such fact. In addition thereto if the grounds of such protest is that the valuation or assessment of the property is illegal or void the board shall notify the county appraiser thereof.

(g) After examination of the application for refund, the board shall fix a time and place for hearing, unless waived by the interested parties in writing, and shall notify the taxpayer and the county treasurer of the time and place so fixed. The county treasurer shall then notify the clerk, secretary or presiding officer of the governing body of any taxing district affected by such application for refund, of the time and place for hearing. In addition thereto if the grounds of such protest is that the valuation or assessment of the property is illegal or void the board shall notify the county appraiser thereof.

(h) In the event of a hearing, the same shall be originally set not later than 90 days after the filing of the application with the board. In all instances where the board sets a request for hearing and requires the representation of the county by its attorney or counselor at such hearing, the county shall be represented by its county attorney or counselor.

(i) When a determination is made as to the merits of an application for refund, the board shall enter its order thereon and give notice of the same to the taxpayer, county treasurer, and other interested parties as determined by the board by mailing to each a certified copy of its order. The county treasurer shall notify all affected taxing districts of the amount by which tax revenues will be reduced as a result of a refund. The date of an order, for purposes of filing an appeal to the district court, shall be the date of certification.

(j) If a protesting taxpayer fails to file such application for refund with the board within the time limit prescribed, such protest shall become null and void and of no effect whatsoever.

(k) In the event the board orders that a refund be made and no appeal is taken from such order, the county treasurer shall, as soon thereafter as reasonably practicable, refund to the taxpayer such protested taxes from tax moneys collected but not distributed. Upon making such refund, the county treasurer shall charge the fund or funds having received such protested taxes.

(l) Whenever, by reason of the refund of taxes from any fund, it will be impossible to pay for the imperative functions of such fund for the current budget year, the governing body of the taxing district affected shall issue no-fund warrants in an amount necessary to pay such refund. Such warrants shall conform to the requirements prescribed by K.S.A. 79-2940, and amendments thereto, except they shall not bear the notation required by such section and may be issued without the approval of the state board of tax appeals. The governing body of such taxing district shall make a tax levy at the time fixed for the certification of tax levies to the county clerk next following

the issuance of such warrants sufficient to pay such warrants and the interest thereon. All such tax levies shall be in addition to all other levies authorized or limited by law and the tax levy limitations imposed by article 19 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, and K.S.A. 79-5001 to 79-5016, inclusive, and amendments thereto, shall not apply to such levies.

(m) The county treasurer shall disburse to the proper funds all portions of taxes paid under protest and shall maintain a record of all portions of such taxes which are so protested and shall notify the governing body of the taxing district levying such taxes thereof and the director of accounts and reports if any tax protested was levied by the state.

(n) This statute shall not apply to the valuation and assessment of property assessed by the director of property valuation and it shall not be necessary for any owner of state assessed property, who has an appeal pending before the board of tax appeals, to protest the payment of taxes under this statute solely for the purpose of protecting the right to a refund of taxes paid under protest should that owner be successful in that appeal.

Histo L. 1929, ch. 291, § 1; L. ch. 374, § 1; L. 1971, ch. 302, § 1; L. ch. 303, § 1; L. 1972, ch. 368, § 1; L. 1974, ch. 434, § 1; L. 1980, ch. 315, § 1; L. 1982, ch. 406, § 1; L. 1985, ch. 311, § 10; L. 1988, ch. 377, § 13; July 1.

Revisor's Note:

Section was amended twice in the 1988 session, see also 79-2005c.

Cross References to Related Sections:

Motor carriers act, see 79-6a10.

Excess levy not basis of protest, see 10-1120 and annotation No. 6, below.

Research and Practice Aids:

Taxation ¶ 542.

C.J.S. Taxation §§ 638, 1037.

Protest against payment of illegal tax, Vernon's Kansas Forms § 9702.

Law Review and Bar Journal References:

Case in annotation No. 18 below discussed in 1956-57 survey of taxation law, Leslie T. Tupy, 6 K.L.R. 251, 253, 254 (1957).

Case in annotation No. 19 below discussed in 1957-59 survey of taxation law, Leslie T. Tupy, 8 K.L.R. 358, 364, 365 (1959).

Compliance with section prerequisite to action in district court. "Taxation," Leslie T. Tupy, 12 K.L.R. 333, 335 (1963).

Alternative remedies to mandamus, Ralph W. Muxlow II, 5 W.L.J. 71, 73 (1968).

"Kansas Property Taxpayer Remedies," Matthew J. Dowd, 11 W.L.J. 65, 67, 68, 70 (1971).

A taxpayer's right to uniform and equal assessment of property, 14 W.L.J. 178, 180, 181 (1975).

"Survey of Kansas Law: Taxation," R. Chris Robe, 27 K.L.R. 313, 315 (1979).

"Immunity From Suit on Implied Contract: Isn't It Time Kansas Entered the 20th Century?" Mark A. Shaiken, 20 W.L.J. 557, 561 (1981).

"Kansas Ad Valorem Property Tax Relief—A Current Review," Bruce F. Landeck, 49 J.B.A.K. 269, 274 (1980).

"Survey of Kansas Law: Taxation," Sandra Craig McKenzie and Virginia Ratzlaff, 33 K.L.R. 71, 90 (1984).

"Reappraisal — How Long Will It Last?" Bruce Landeck, 58 J.K.B.A. No. 1, 15, 18 (1989).

Attorney General's Opinions:

Sewer districts; collection of special assessments and enforcement of delinquencies. 82-95.

Securities for deposits of public moneys; exemption for peak deposit periods. 85-109.

Mortgage registration; refunds. 87-68.

CASE ANNOTATIONS

1. Cited in considering methods of contesting tax assessments. Atchison, T. & S. F. Rly. Co. v. Drainage Dist., 133 K. 586, 592, 1 P.2d 253.

2. Section applies to payments to sheriff to satisfy tax warrants. Dorman v. Trego County Commrs, 138 K. 197, 25 P.2d 350.

3. Order of tax commission refusing refund of taxes held not appealable. In re Chicago, R. I. & P. Rly. Co., 140 K. 465, 466, 37 P.2d 7.

4. Excessive levy is insufficient basis for recovery of protested taxes. Kurn v. Miami County Commrs, 141 K. 7, 5, 40 P.2d 321.

5. Protests considered and held insufficient hereunder. Millhaub v. McKee, 141 K. 181, 185, 40 P.2d 363.

6. Excessive levy is ground for protest notwithstanding 10-1120 of cash-basis law; fact protested drainage taxes credited to district's fund, no bar to recovery; tax commission authorized to order refund of illegal protested taxes. Kaw Valley Drainage Dist. v. Zimmer, 141 K. 620, 624, 42 P.2d 936.

7. Requirements as to form, contents, and effect of protest determined. Kansas Gas & Elec. Co. v. Dalton, 142 K. 59, 66, 67, 46 P.2d 27.

8. Protest not prerequisite to recovery where levy is void and fraudulent. Baker v. Consolidated Rural H. S. Dist., 143 K. 695, 56 P.2d 109.

9. Protests considered and held insufficient hereunder. Henderson v. Montgomery County Commrs, 147 K. 64, 67, 75 P.2d 816.

Article 20.—COLLECTION AND CANCELLATION OF TAXES

Law Review and Bar Journal References:

"The Kansas Property Tax: Mischievous, Misunderstood, and Mishandled," Lori M. Callahan and Linda Parks, 22 W.L.J. 318, 320 (1983).

"The Kansas Property Tax: Understanding and Surviving Reappraisal," P. John Brady, Brian T. Howes, and Greg L. Musil, 57 J.K.B.A. No. 3, 23, 26 (1988).

79-2001. Entry of unpaid real property taxes; publication notice of all taxes; mailing of tax statements; contents of statements. As soon as the county treasurer receives the tax roll of the county, the treasurer shall enter in a column opposite the description of each tract or parcel of land the amount of unpaid taxes and the date of unredeemed sales, if any, for previous years on such land. The treasurer shall cause a notice to be published in the official county paper once each week for three consecutive weeks, stating in the notice the amount of taxes charged for state, county, township, school, city or other purposes for that year, on each \$1,000 of valuation.

Each year after receipt of the tax roll from the county clerk and before December 15, the treasurer shall mail to each taxpayer, as shown by the rolls, a tax statement which indicates the taxing unit, assessed value of real and personal property, the mill levy and tax due. The tax statement also may include the intangible tax due the county. All items may be on one statement or may be shown on separate statements and may be on a form prescribed by the county treasurer. The statement shall be mailed to the last known address of the taxpayer or to a designee authorized by the taxpayer to accept the tax statement, if the designee has an interest in receiving the statement. When any statement is returned to the county treasurer for failure to find the addressee, the treasurer shall make a diligent effort to find a forwarding address of the taxpayer and mail the statement to the new address. All tax statements mailed pursuant to this section shall be mailed by first-class mail. The requirement for mailing a tax statement shall extend only to the initial statement required to be mailed in each year and to any follow-up required by this section.

History: L. 1876, ch. 34, § 88; L. 1886, ch. 30, § 1; R.S. 1923, 79-2001; L. 1972, ch. 366, § 1; L. 1981, ch. 173, § 78; L. 1982, ch. 166, § 1; L. 1984, ch. 354, § 1; L. 1986, ch. 80, § 5; L. 1987, ch. 71, § 14; July 1.

Source or prior law:

L. 1866, ch. 118, § 59; G.S. 1868, ch. 107, § 76.

Cross References to Related Sections:

Entry on tax roll of unpaid taxes at close of treasurer's term, see 19-319.

Research and Practice Aids:

Taxation ⇐ 545, 573.

C.J.S. Taxation §§ 640 et seq., 685, 702, 1088.

Notice of receipt of tax rolls by county treasurer, Vernon's Kansas Forms § 9701.

Attorney General's Opinions:

Lands or improvements omitted from listing on real property tax rolls. 81-187.

Collection of taxes; notice of taxes "charged"; publication of fees. 82-4.

Collection and disposal of solid waste by county; fee schedules. 84-97.

Escaped taxes on personal property; time for payment. 86-75.

CASE ANNOTATIONS

1. Diligence standard herein is directory since statute silent as to penalties for noncompliance. In re Tax Protest of Liston Foundation, 13 K.A.2d 353, 355, 771 P.2d 77 (1989).

79-2002. Tax receipts by county treasurer; contents. Receipts shall be given for all taxes received by the county treasurer. Payment of current ad valorem property taxes shall be validated by a statement indicating the date received and the amount paid on all copies of such receipts.

History: L. 1876, ch. 34, § 89; L. 1886, ch. 30, § 2; R.S. 1923, 79-2002; L. 1943, ch. 299, § 1; L. 1982, ch. 405, § 1; July 1.

Source or prior law:

L. 1866, ch. 118, § 60; G.S. 1868, ch. 107, § 77.

Attorney General's Opinions:

Collection of personal property tax warrant judgment. 80-151.

County treasurer's acceptance of partial payment of delinquent property taxes. 86-96.

CASE ANNOTATIONS

1. Tender of part of taxes; receipt therefor. Julien, Sheriff, v. Ainsworth, 27 K. 446, 448.

2. Tax-receipt stub book admissible in evidence. Hudson v. Herman, 81 K. 627, 638, 107 P. 35.

3. Mandamus to compel issuance of tax receipts; pleading. Skinner v. Mitchell, 108 K. 861, 869, 197 P. 569.