

SESSION OF 2004

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2878

As Amended by House Committee on
Taxation

Brief*

HB 2878, as amended, would authorize Wyandotte County under certain circumstances to commence civil actions in district court seeking judgment to recover unpaid real property taxes. Any judgments granted by the court would be a lien on the real estate.

Such actions could not be commenced against a homestead; or when taxpayers have entered into an agreement with the county to make payments to resolve the liability. Such actions also could not be commenced until 90 or more days after the taxes are due.

Background

The original bill would have provided the authority to commence civil actions to all 105 counties. The House Committee amended the bill to make it applicable to only Wyandotte County; to clarify that other counties could not use home rule powers to avail themselves of the authority; to allow actions to be commenced not sooner than 90 days after the due date of the taxes; and to prohibit the actions when taxpayers have entered into a payment plan with Wyandotte County to resolve the delinquencies.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>