



KANSAS
ASSOCIATION OF
COUNTIES

TESTIMONY OF THE KANSAS ASSOCIATION OF COUNTIES
TO THE HOUSE LOCAL GOVERNMENT COMMITTEE
ON HB 2091

FEBRUARY 21, 2013

Mr. Chairman and Members of the Committee:

I appreciate the opportunity to testify in support of HB 2091.

The Kansas Association of Counties and the Kansas Press Association have worked against each other in the past on legislation that would lower or eliminate publication costs. Counties are frustrated with the amount of money paid for publications in newspapers, and KAC took the position to repeal or limit the number of publications in Kansas newspapers in the past.

KAC and KPA have since come together to find a compromise on the issue of publication costs. KAC recognizes the need for local newspapers – they provide valuable information to our communities – and they create jobs in the community.

We decided to take a look at the statutes that govern delinquent tax publications. The statutes currently set a fee of \$15 to be assessed on the delinquent taxpayer to cover the costs of publishing notice of the delinquency. The cost is assessed and collected if and when complete payment is made for the overdue taxes.

The legislature set the original cost-recovery fee at \$0.50 in 1957. The Legislature increased the fee to \$5 in 1981, and it set the current fee at \$15 in 1989. According to the Department of Labor, \$15 in 1989 would be \$27.80 in 2012 after adjustment for inflation. Thus, we suggested a \$30 fee in the bill.

This fee will not recover the entire cost of publishing delinquent taxes; however, it sure makes a dent in the costs. We appreciate the committee's consideration of our compromise language, which reduces publication costs for counties while continuing the role of newspapers in notifying taxpayers of overdue taxes.

Melissa Wangemann, General Counsel

Balloon Amendment to HB. 2091

2012 Kansas Statutes

79-2303. Publication of listing of real estate subject to sale; costs. (a) The county treasurer shall cause the notice and list prepared under K.S.A. 79-2302, and amendments thereto, to be published in the official county newspaper or in a newspaper of general circulation in the county in accordance with the provisions of K.S.A. 64-101, and amendments thereto. The notice and list shall be submitted to the newspaper on or before August 1 of each year and shall be published once each week for three consecutive weeks immediately prior to the week when the day of sale will occur. The county treasurer also shall cause a copy of the list and notice to be posted in some conspicuous place in the county treasurer's office. The cost of publication of the notice and list shall be paid from the general fund of the county, and a \$15 fee for each tract or lot shall be added to the tax due for the tract or lot as part of the costs of collection. The fee shall be collected in the manner provided for the collection of the unpaid taxes.

\$30

History: L. 1876, ch. 34, § 107; R.S. 1923, 79-2303; L. 1941, ch. 375, § 3; L. 1982, ch. 166, § 3; L. 1989, ch. 294, § 2; L. 1994, ch. 68, § 4; July 1.