

As Amended by House Committee

Session of 2023

HOUSE BILL No. 2317

By Committee on Taxation

2-7

1 AN ACT concerning property taxation; relating to the collection of taxes;
2 providing that certain tax notices and statements may be transmitted by
3 electronic means by the county treasurer **and county appraiser** if
4 consented to by the taxpayer; amending K.S.A. 79-2001 and 79-2017
5 **and K.S.A. 2022 Supp. 79-1460** and repealing the existing sections.
6

7 *Be it enacted by the Legislature of the State of Kansas:*

8 **Section 1. K.S.A. 2022 Supp. 79-1460 is hereby amended to read**
9 **as follows: 79-1460. (a) The county appraiser shall notify each**
10 **taxpayer in the county annually on or before March 1 for real**
11 **property and May 1 for personal property, by mail directed to the**
12 **taxpayer's last known address, of the classification and appraised**
13 **valuation of the taxpayer's property, except that, the valuation for all**
14 **real property shall not be increased unless the record of the latest**
15 **physical inspection was reviewed by the county or district appraiser,**
16 **and documentation exists to support such increase in valuation in**
17 **compliance with the directives and specifications of the director of**
18 **property valuation, and such record and documentation is available to**
19 **the affected taxpayer. Alternatively, the county appraiser may transmit**
20 **the classification and appraised valuation to the taxpayer by electronic**
21 **means if such taxpayer consented to service by electronic means.**

22 *(b) The valuation for all real property also shall not be increased*
23 **solely as the result of normal repair, replacement or maintenance of**
24 **existing structures, equipment or improvements on the property. For**
25 **purposes of this section, "normal repair, replacement or maintenance" does**
26 **not include new construction as defined in this section. For the next two**
27 **taxable years following the taxable year that the valuation for**
28 **commercial real property has been reduced due to a final**
29 **determination made pursuant to the valuation appeals process, the**
30 **county appraiser shall review the computer-assisted mass-appraisal of**
31 **the property and if, the valuation in either of those two years exceeds**
32 **the value of the previous year by more than 5%, excluding new**
33 **construction, change in use or change in classification, the county**
34 **appraiser shall either:**

35 **(1) Adjust the valuation of the property based on the information**
36 **provided in the previous appeal; or**

1 **(2) order an independent fee simple appraisal of the property to**
2 **be performed by a Kansas certified real property appraiser.** ~~As used in~~
3 ~~this section, "new construction" means the construction of any new~~
4 ~~structure or improvements or the remodeling or renovation of any existing~~
5 ~~structures or improvements on real property.~~

6 **(c) When the valuation for real property has been reduced due to**
7 **a final determination made pursuant to the valuation appeals process**
8 **for the prior year, and the county appraiser has already certified the**
9 **appraisal rolls for the current year to the county clerk pursuant to**
10 **K.S.A. 79-1466, and amendments thereto, the county appraiser may**
11 **amend the appraisal rolls and certify the changes to the county clerk**
12 **to implement the provisions of this subsection and reduce the**
13 **valuation of the real property to the prior year's final determination,**
14 **except that such changes shall not be made after October 31 of the**
15 **current year.** ~~For the purposes of this section and in the case of real~~
16 ~~property, the term "taxpayer" shall be deemed to be the person in~~
17 ~~ownership of the property as indicated on the records of the office of~~
18 ~~register of deeds or county clerk and, in the case where the real property or~~
19 ~~improvement thereon is the subject of a lease agreement, such term shall~~
20 ~~also be deemed to include the lessee of such property if the lease~~
21 ~~agreement has been recorded or filed in the office of the register of deeds.~~
22 ~~Such notice~~

23 **(d) (1) The notice provided under subsection (a) shall specify:**

24 **(A) Separately both for the previous and current tax year and the**
25 **current tax year, the appraised and assessed values for each property**
26 **class identified on the parcel.** ~~Such notice shall also contain;~~

27 **(B) the uniform parcel identification number prescribed by the**
28 **director of property valuation.** ~~Such notice shall also contain; and~~

29 **(C) a statement of the taxpayer's right to appeal, the procedure to**
30 **be followed in making such appeal and the availability without charge**
31 **of the guide devised pursuant to subsection (b) (g).**

32 **(2) Such notice may, and if the board of county commissioners so**
33 **require, shall provide the parcel identification number, address and**
34 **the sale date and amount of any or all sales utilized in the**
35 **determination of appraised value of residential real property.**

36 **(e) In any year in which no change in appraised valuation of any**
37 **real property from its appraised valuation in the next preceding year**
38 **is determined, an alternative form of notification which has been**
39 **approved by the director of property valuation may be utilized by a**
40 **county.**

41 **(f) Failure to timely mail or receive such notice shall in no way**
42 **invalidate the classification or appraised valuation as changed. The**
43 **secretary of revenue shall adopt rules and regulations necessary to**

1 **implement the provisions of this section.**

2 ~~(b) For all taxable years commencing after December 31, 1999, (g)~~
3 **There shall be provided to each taxpayer, upon request, a guide to the**
4 **property tax appeals process. The director of the division of property**
5 **valuation shall devise and publish such guide, and shall provide**
6 **sufficient copies thereof to all county appraisers. Such guide shall**
7 **include, but not be limited to:**

8 **(1) A restatement of the law which pertains to the process and**
9 **practice of property appraisal methodology, including the contents of**
10 **K.S.A. 79-503a and 79-1460, and amendments thereto;**

11 **(2) the procedures of the appeals process, including the order and**
12 **burden of proof of each party and time frames required by law; and**

13 **(3) such other information deemed necessary to educate and**
14 **enable a taxpayer to properly and competently pursue an appraisal**
15 **appeal.**

16 *(h) As used in this section:*

17 *(1) "New construction" means the construction of any new structure*
18 *or improvements or the remodeling or renovation of any existing*
19 *structures or improvements on real property.*

20 *(2) "Normal repair, replacement or maintenance" does not include*
21 *new construction.*

22 *(3) "Taxpayer" means the person in ownership of the property as*
23 *indicated on the records of the office of register of deeds or county clerk*
24 *and includes the lessee of such property if the lease agreement has been*
25 *recorded or filed in the office of the register of deeds and the real property*
26 *or improvement thereon is subject of a lease agreement.*

27 ~~Section 1.~~ **Sec. 2.** K.S.A. 79-2001 is hereby amended to read as
28 follows: 79-2001. (a) As soon as the county treasurer receives the tax roll
29 of the county, the treasurer shall enter in a column opposite the description
30 of each tract or parcel of land the amount of unpaid taxes and the date of
31 unredeemed sales, if any, for previous years on such land. The treasurer
32 shall cause a notice to be published in the official county paper once each
33 week for three consecutive weeks, stating in the notice the amount of taxes
34 charged for state, county, township, school, city or other purposes for that
35 year, on each \$1,000 of valuation.

36 (b) Each year after receipt of the tax roll from the county clerk and
37 before December 15, the treasurer shall mail to each taxpayer, as shown by
38 the rolls, a tax statement which indicates the taxing unit, assessed value of
39 real and personal property, the mill levy and tax due. In addition, with
40 respect to land devoted to agricultural use, such statement shall indicate
41 the acreage and description of each parcel of such land. The tax statement
42 shall also indicate separately each parcel of real property which is
43 separately classified for property tax purposes. The county appraiser shall

1 provide the information necessary for the county treasurer to comply with
2 the provisions of this section. The tax statement also may include the
3 intangible tax due the county. All items may be on one statement or may
4 be shown on separate statements and may be on a form prescribed by the
5 county treasurer. The statement shall be mailed to the last known address
6 of the taxpayer or to a designee authorized by the taxpayer to accept the
7 tax statement, if the designee has an interest in receiving the statement.
8 When any statement is returned to the county treasurer for failure to find
9 the addressee, the treasurer shall make a diligent effort to find a
10 forwarding address of the taxpayer and mail the statement to the new
11 address. All tax statements mailed pursuant to this section shall be mailed
12 by first-class mail. The requirement for mailing a tax statement shall
13 extend only to the initial statement required to be mailed in each year and
14 to any follow-up required by this section. *Alternatively, the county*
15 *treasurer may transmit the tax statement to the taxpayer by electronic*
16 *means if such taxpayer consented to service by electronic means.*

17 (c) ~~For tax year 1998, and all tax years thereafter,~~ After receipt of the
18 tax roll from the county clerk and before December 15, the treasurer shall
19 mail to each taxpayer, as shown by the tax rolls, a tax information form
20 which indicates the taxing unit, assessed value of real property for the
21 current and next preceding taxable year, the mill levy for the current and
22 next preceding taxable year and, in the case of unified school districts, the
23 mill levy required by K.S.A. 72-5142, and amendments thereto, shall be
24 separately indicated, the tax due and an itemization of each taxing unit's
25 mill levy for the current and next preceding taxable year and the
26 percentage change in the amount of revenue produced therefrom, if any. In
27 addition, with respect to land devoted to agricultural use, such form shall
28 indicate the acreage and description of each parcel of such land. The tax
29 information form shall also indicate separately each parcel of real property
30 which is separately classified for property tax purposes. The county
31 appraiser shall provide the information necessary for the county treasurer
32 to comply with the provisions of this section. The tax information form
33 may be separate from the tax statement or a part of the tax statement. The
34 tax information form shall be in a format prescribed by the director of
35 property valuation. The tax information form shall be mailed to the last
36 known address of the taxpayer. When a tax information form is returned to
37 the county treasurer for failure to find the addressee, the treasurer shall
38 make a diligent effort to find a forwarding address of the taxpayer and
39 mail the tax information form to the new address. All tax information
40 forms mailed pursuant to this section shall be mailed by first class mail.
41 *Alternatively, the county treasurer may transmit the tax information forms*
42 *to the taxpayer by electronic means if such taxpayer consented to service*
43 *by electronic means.*

1 ~~Sec. 2.~~ **3.** K.S.A. 79-2017 is hereby amended to read as follows: 79-
2 2017. In Douglas, Sedgwick, Johnson and Shawnee counties, all taxes on
3 personal property that remain due and unpaid on February 16 or June 1
4 shall be collected in the following manner:

5 The county treasurer on or before March 25 shall send a notice by mail
6 to the person, firm, unincorporated association, company or corporation to
7 whom such taxes were assessed, and which remain unpaid on February 16
8 of any year, to its post office address as shown by the current tax roll.
9 *Alternatively, the county treasurer may transmit the notice to the taxpayer*
10 *by electronic means if such taxpayer consented to service by electronic*
11 *means.*

12 The county treasurer on or before June 27 shall send a notice by mail to
13 the person, firm, unincorporated association, company or corporation to
14 whom such taxes were assessed, and which remain unpaid on June 1 of
15 any year, to its post office address as shown by the current tax roll.
16 *Alternatively, the county treasurer may transmit the notice to the taxpayer*
17 *by electronic means if such taxpayer consented to service by electronic*
18 *means.*

19 Failure to receive any such tax notice shall not relieve such person,
20 firm, unincorporated association, company or corporation defaulting in
21 payment of personal taxes from any interest and costs attached thereto.
22 Such notice shall state the amount of personal tax charged against the
23 party, and notify the party that the tax may be paid by paying the amount
24 of the tax as assessed and interest the amount of which shall be computed
25 in accordance with the provisions of K.S.A. 79-2004a, and amendments
26 thereto, on the delinquent tax.

27 The county treasurer is hereby authorized to accept payment of
28 delinquent taxes in full without payment of the interest due upon such
29 delinquent taxes if the amount of the interest due is less than \$5 and is
30 further authorized to accept as payment in full, any interest payment in an
31 amount not less than \$5 less than the full amount of the interest due.

32 Should such taxes, due and unpaid on February 16 remain unpaid for a
33 period of 25 days after the mailing of such notice, or taxes due and unpaid
34 on June 1 remain unpaid for a period of 14 days after the mailing of such
35 notice, the county treasurer shall issue a warrant signed by the treasurer
36 directed to the sheriff of the county, commanding the sheriff to levy the
37 amount of such unpaid taxes and the amount of the interest thereon,
38 together with the sheriff's fees for collecting the taxes, upon any personal
39 property, tangible or intangible, of the person, firm, unincorporated
40 association, company or corporation to whom such taxes were assessed.

41 To allow the time necessary for preparation of such warrants, the
42 county treasurer shall not receive any payment of delinquent personal
43 property taxes or interest thereon, due and unpaid on February 16, during a

1 period beginning the 26th day after mailing of notices and extending
2 through the last regular business day of April in any year or taxes or
3 interest due and unpaid on June 1, during a period beginning the 15th day
4 after mailing of such notices and extending through the regular business
5 day of July 15 in any year. Such warrant shall be delivered to the sheriff by
6 the county treasurer before the first regular business day in May and the
7 15th regular business day in July in each year. Upon receipt of such tax
8 warrant, the sheriff shall proceed to collect such taxes the same as upon
9 execution, except that where such taxes were levied and assessed pursuant
10 to K.S.A. 79-329 through 79-334, and amendments thereto, they shall be
11 collected as follows:

12 The sheriff shall cause notice to be given by registered mail to the
13 purchaser of the oil and gas from such lease of the amount of such
14 delinquent taxes and the name of the person against whom they were
15 assessed and from and after the receipt of such notice such purchaser shall
16 not pay to the person owing the taxes any of the proceeds of the sale of
17 any oil or gas from such lease, but shall pay them to the sheriff until the
18 full amount of such taxes and costs are paid after which the purchaser may
19 resume the payments for such oil or gas to such person, but this exception
20 shall not prevent the levy of an execution and sale of the leasehold interest
21 or the physical personal property on any such lease for the payment of
22 delinquent taxes owed by the owner thereof.

23 The sheriff, as soon as the sheriff collects the tax warrant, shall make a
24 return thereof and shall make a return of all tax warrants delivered to the
25 sheriff on or before October 1 of the year following the year in which the
26 tax was levied. If the warrant so returned shows that the tax has been
27 collected, the sheriff shall pay the tax to the county treasurer. If such return
28 shows that such tax has not been collected, then the county treasurer shall
29 file with the clerk of the district court of the treasurer's county an abstract
30 of the total amount of unpaid taxes and interest due plus penalties and
31 costs. The clerk shall enter the total amount of the unpaid taxes in the
32 appearance docket and note the entry in the general index. No fee shall be
33 charged for either such entry. The total amount shall become a judgment in
34 the same manner and to the same extent as any other judgment under the
35 code of civil procedure and shall become a lien on real estate from and
36 after the time of the filing thereof. A transcript of the judgment may be
37 filed with the clerk of the district court in any other county and when the
38 judgment is entered in the manner provided above, the judgment shall
39 become a lien upon real estate located in such county in the same manner
40 as is provided in case of other judgments. No fee shall be made for making
41 the entry. Execution, garnishment or other proceedings in aid of execution
42 may issue within the county or to any other county on the judgment in the
43 same manner as on judgments under the code of civil procedure except

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

6 At the time of filing the abstract of the taxes, interest, penalties and
7 costs with the clerk of the district court, the county treasurer shall serve
8 notice, in writing, on the county counselor of such filing. It shall be the
9 duty of the county counselor to commence such proceedings as are
10 necessary for the collection of such judgment. If execution is not issued
11 within five years from the date of the entry of any such judgment, or if five
12 years shall have intervened between the date of the last execution issued
13 on such judgment and the time of issuing another writ of execution
14 thereon, such judgment shall become dormant, and shall cease to operate
15 as a lien on the real estate of the delinquent taxpayer. Such dormant
16 judgment may be revived in like manner as dormant judgments under the
17 code of civil procedure. Any such judgment remaining uncollected after
18 seven years may be allowed to become dormant if the county
19 commissioners determine, after consideration of all relevant facts, that it is
20 not reasonable to expect that such judgment will be collected. The board of
21 county commissioners may allow such judgments to become dormant at
22 any time if the original amount of the judgment was less than \$50.

23 ~~Sec.-3:~~ **4.** K.S.A. 79-2001 and 79-2017 **and K.S.A. 2022 Supp. 79-**
24 **1460** are hereby repealed.

25 ~~Sec.-4:~~ **5.** This act shall take effect and be in force from and after its
26 publication in the statute book.