

SESSION OF 2013

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2091**

As Amended by House Committee on Local  
Government

**Brief\***

HB 2091 would amend existing law concerning delinquent personal and real property taxes. The bill would require counties to add \$30 to the amount of delinquent personal property taxes and delinquent real property taxes owed to help defray the costs of publishing notices of delinquency as required by statute. Current law requires counties to add \$15 to help with such costs.

**Background**

Representatives from the Kansas Association of Counties and the Kansas Press Association testified in support of the bill. They noted the cost-recovery fee for publication of delinquency notices was set at \$15 in 1989. If adjusted for inflation, that amount would be \$27.80 in 2012. They described the bill as a compromise that allows counties to defray the expense of printing notices in the official county newspaper.

There was no neutral or opponent testimony on the bill.

The House Committee on Local Government amended the bill by including the increase from \$15 to \$30 in the statute concerning delinquent real property taxes.

According to the fiscal note, the Kansas Association of Counties is unable to provide a reliable estimate of the

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\*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>

revenue that would be generated by passage of the bill. The Association indicates that revenue from the bill would help counties cover the costs of delinquent tax collection, rather than relying on the county general fund to cover these expenses. The Association also indicates that the fee increase has the potential to encourage taxpayers to pay their taxes on time to avoid the fee, but is unable to estimate how many people would pay their property taxes on time.