AN ACT concerning property taxation; relating to collection; delinquent real property tax, claims against the county; amending K.S.A. 79-2011 and repealing the existing section.

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

Section 1. K.S.A. 79-2011 is hereby amended to read as follows:

Upon the receipt of the certification of claims allowed as provided in K.S.A. 79-2010, and amendments thereto, the county treasurer shall carefully check the claims against the delinquent real and personal property tax of the current year and for seven (7) years preceding the current year, and within two (2) days of the receipt of said list of claims as provided for in K.S.A. 79-2010, and amendments thereto, the county treasurer shall certify to the board of county commissioners and the county attorney a list of all claimants whose claims are allowed, and whose real or personal property tax is delinquent, setting forth the name of the claimant and the amount of tax together with any penalties or interest due, and setting forth the year or years for which said tax was levied. Although the name of the claimant as appearing upon the claim filed is not the same as appearing upon the tax roll, if it is known that they are such claimant is one and the same, said claim shall be handled in the same manner as though the names were identical on the claim and the tax roll.

Sec. 2. K.S.A. 79-2011 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.