

## 2023 Kansas Statutes

**79-2001. Entry of unpaid real property taxes; publication notice of all taxes; mailing of tax statements; contents of statements.** (a) As soon as the county treasurer receives the tax roll of the county, the treasurer shall enter in a column opposite the description of each tract or parcel of land the amount of unpaid taxes and the date of unredeemed sales, if any, for previous years on such land. The treasurer shall cause a notice to be published in the official county paper once each week for three consecutive weeks, stating in the notice the amount of taxes charged for state, county, township, school, city or other purposes for that year, on each \$1,000 of valuation.

(b) Each year after receipt of the tax roll from the county clerk and before December 15, the treasurer shall mail to each taxpayer, as shown by the rolls, a tax statement which indicates the taxing unit, assessed value of real and personal property, the mill levy and tax due. In addition, with respect to land devoted to agricultural use, such statement shall indicate the acreage and description of each parcel of such land. The tax statement shall also indicate separately each parcel of real property which is separately classified for property tax purposes. The county appraiser shall provide the information necessary for the county treasurer to comply with the provisions of this section. The tax statement also may include the intangible tax due the county. All items may be on one statement or may be shown on separate statements and may be on a form prescribed by the county treasurer. The statement shall be mailed to the last known address of the taxpayer or to a designee authorized by the taxpayer to accept the tax statement, if the designee has an interest in receiving the statement. When any statement is returned to the county treasurer for failure to find the addressee, the treasurer shall make a diligent effort to find a forwarding address of the taxpayer and mail the statement to the new address. All tax statements mailed pursuant to this section shall be mailed by first-class mail. The requirement for mailing a tax statement shall extend only to the initial statement required to be mailed in each year and to any follow-up required by this section. Alternatively, the county treasurer may transmit the tax statement to the taxpayer by electronic means if such taxpayer consented to service by electronic means.

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

**History:** L. 1876, ch. 34, § 88; L. 1886, ch. 30, § 1; R.S. 1923, 79-2001; L. 1972, ch. 366, § 1; L. 1981, ch. 173, § 78; L. 1982, ch. 166, § 1; L. 1984, ch. 354, § 1; L. 1986, ch. 80, § 5; L. 1987, ch. 71, § 14; L. 1990, ch. 90, § 6; L. 1997, ch. 126, § 26; L. 2015, ch. 4, § 75; L. 2017, ch. 95, § 105; L. 2023, ch. 92, § 7; July 1.