



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

TESTIMONY OF THE KANSAS ASSOCIATION OF COUNTIES  
TO THE SENATE LOCAL GOVERNMENT COMMITTEE  
ON HB 2548

MARCH 5, 2012

Mr. Chairman and Members of the Committee:

I appreciate the opportunity to testify in support of HB 2548.

HB 2548 allows a person to pay personal property taxes in payments, in accordance with a payment procedure created by the county. Taxpayers can already pay their real property taxes in payments, and this amendment would create uniformity between real and personal property taxes. Allowing a taxpayer to pay taxes in increments helps the taxpayer, and actually helps all taxpayers within the county by recouping some, if not all, the taxes owed, thus reducing the overall tax burden.

HB 2548 also repeals a statute that came into existence in 1866. K.S.A. 79-2102 allows a person who "is unable, by reason of poverty or infirmity, to contribute to the public charge" to file an affidavit releasing the person from any warrant for the taxes owed. The county treasurer must note the affidavit on the tax rolls and preserve the affidavit. There are no qualifications given in the law to determine what constitutes poverty or infirmity, and no county official is tasked with determining any qualifications. When this law was written in 1866 it may have been intended to only affect real persons and not corporate persons; nevertheless, the statute uses the term "person" and that reference generally includes both real and artificial persons. We believe the law is antiquated and no longer serves any purpose. A truly destitute person can file bankruptcy and the bankruptcy court/trustee can determine what taxes should be paid or discharged.

We ask that you support HB 2548.

Respectfully Submitted,

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