

**79-2011. County treasurer to check claims against delinquent tax lists; certification to county commissioners and county attorney.** Upon the receipt of the certification of claims allowed as provided in K.S.A. 79-2010, the county treasurer shall carefully check said claims against the delinquent 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 said K.S.A. 79-2010, said 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 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 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.

**History:** L. 1943, ch. 301, § 10; L. 1963, ch. 479, § 1; June 30.