

## 2020 Kansas Statutes

**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, 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 years preceding the current year, and within two days of the receipt of the 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 the 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 such claimant is one and the same, the claim shall be handled in the same manner as though the name was identical on the claim and the tax roll.  
**History:** L. 1943, ch. 301, § 10; L. 1963, ch. 479, § 1; L. 2016, ch. 112, § 20; July 1.