

## 2021 Kansas Statutes

**79-2004a. Time for payment of personal property taxes; interest, when.** (a) Any taxpayer charged with personal property taxes on the tax books in the hands of the county treasurer may at such taxpayer's option pay the full amount thereof on or before December 20 of each year, or 1/2 thereof on or before December 20 and the remaining 1/2 thereof on or before May 10 next ensuing, except that: (1) All unpaid personal property taxes of the preceding year must first be paid; and (2) if the full amount of the personal property taxes listed upon any tax statement shall be \$10 or less the entire amount of such taxes shall be due and payable on or before December 20.

In the event anyone charged with personal property taxes shall fail to pay the first half thereof on or before December 20, the full amount thereof shall become immediately due and payable.

In case the first half of the taxes remains unpaid after December 20, the entire and full amount of personal property taxes charged shall draw interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, per annum from December 20 to date of payment. Subject to the provisions of subsection (c) all personal property taxes of the preceding year and interest thereon which shall remain due and unpaid on May 11 shall draw interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, per annum from May 10 until paid. All interest herein provided for shall be credited to the county general fund and retained by the county, and whenever any such interest is paid, the county treasurer shall enter the amount of interest so paid on the tax rolls in the proper column and account for such sum.

(b) Whenever any date prescribed in subsection (a) for the payment of personal property taxes occurs on a Saturday or Sunday, such date for payment shall be extended until the next-following regular business day of the office of the county treasurer.

(c) All personal property taxes of any year past due and unpaid on the effective date of this section and interest accrued thereon pursuant to this section prior to its amendment by this act shall draw interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, per annum from the effective date of this section until paid.

**History:** L. 1943, ch. 301, § 2; L. 1945, ch. 360, § 1; L. 1957, ch. 499, § 2; L. 1959, ch. 384, § 1; L. 1972, ch. 367, § 2; L. 1979, ch. 312, § 2; L. 1980, ch. 308, § 3; L. 1981, ch. 382, § 1; L. 1987, ch. 382, § 2; L. 1989, ch. 2, § 2 (Special Session); L. 1992, ch. 319, § 2; L. 1997, ch. 126, § 24; L. 2003, ch. 146, § 5; L. 2014, ch. 141, § 14; July 1.