

Legislation Text

## File #: 17-1010, Version: 1

## Resolution authorizing 2009 Personal Property Tax Judgments to become dormant.

Recommended Action: Adopt the resolution.

According to K.S.A. 79-2017, "any such judgment remaining uncollected after seven years may be allowed to become dormant if the county commissioners determine, after consideration of all relevant facts, that it is not reasonable to expect that such judgment will be collected." This resolution formalizes the process under the statutes.

Justin Waggoner and Linda Kizzire will be available to answer questions.

Alternatives: Not approve the resolution.

Financial Considerations: Totals for personal property taxes assessed for the year 2009 are 1,076 accounts in the amount of \$465,877.61 (\$270,820.54 General tax and \$195,057.07 Interest and Fees)

Legal Considerations: K.S.A. 79-2017 authorizes a county to declare personal property tax judgments which remain uncollected for at least seven (7) years to be declared dormant and uncollectable.

Policy Considerations: