

**66-1504. Failure to pay assessment; proceedings.** If any public utility or common carrier against which an assessment has been made either under K.S.A. 66-1502 or 66-1503, within fifteen days after the notice of such assessment shall (a) neglect or refuse to pay the same, or (b) shall fail to file objections to said assessment with said commission, as provided hereinafter, it shall be the duty of the commission forthwith to transmit to the state treasurer a certified copy of said notice of assessment, together with notice of neglect or refusal to pay said assessment, and on the same day said commission shall mail by registered mail to the public utility or common carrier against which said assessment has been made a copy of said notice which it has transmitted to the state treasurer. If any such common carrier or public utility shall fail to pay such assessment to the state treasurer within ten days after receipt of such notice and certified copy of such assessment, said assessment shall bear interest at the rate of fifteen percent per annum from and after the date on which said copy of said notice was mailed by registered mail to such public utility.

Upon the receipt of such notice and certified copy of such assessment the state treasurer shall collect the same, together with interest and costs by action in the name of the state in any court of competent jurisdiction, and the attorney general is hereby authorized and directed to institute and prosecute action for such purpose. In any such action all reasonable and necessary expenses in connection therewith, including counsel fees shall be taxable as costs. Any judgment obtained in such action shall be a lien against any property anywhere within this state of the common carrier or public utility against which said judgment has been obtained.

**History:** L. 1935, ch. 267, § 3; May 15.