

79-6a11. Same; collection of unpaid taxes; tax lien. All motor carrier taxes levied by the director of property valuation, including the penalties and interest provided in K.S.A. 79-6a04 and amendments thereto, which remain due and unpaid on the first day of the month following the date the taxes became due may be collected in the following manner:

The director of property valuation shall, between the 1st and 10th day of the month following the date the taxes became due, send a notice by mail to the motor carrier to whom such taxes were assessed at its post office address as shown by the records in the office of the director of property valuation, stating the amount of the motor carrier tax charged against the motor carrier and notifying such motor carrier that it must pay the said tax together with interest at the rate prescribed by K.S.A. 79-2004a, and amendments thereto, from the date the tax became due. Failure to receive such notice shall not relieve the motor carrier from payment of said tax and interest. If the tax and interest remain unpaid for a period of 30 days after the mailing of such notice, the director of property valuation shall forthwith issue a tax warrant, returnable in not to exceed 60 days, directed to the sheriff of any county in which the motor carrier has or may have any property, real or personal, tangible or intangible, commanding the sheriff to levy the amount of such unpaid tax and interest together with such sheriff's fees for collecting it, upon any personal property, tangible or intangible, of the motor carrier to whom such taxes were assessed.

Such warrant shall be delivered to the sheriff to whom it is directed. Upon receipt of such tax warrant, the sheriff shall proceed to collect the taxes as upon the sheriff's execution. As soon as the sheriff collects the tax warrant, the sheriff shall make a return thereof to the director of property valuation. If the warrant so returned shows that such tax and interest has been collected in whole or in part, the sheriff shall pay the amount so collected to the director of property valuation. If such return shows that all or any part of the tax and interest has not been collected, the director of property valuation shall file with the clerk of the district court of the county from which the warrant was returned a true copy of the warrant and the sheriff's return on it, showing the amount of the tax and interest and fees of the sheriff due and unpaid. The clerk shall enter the total amount due and unpaid on such clerk's appearance docket as a judgment in favor of the state of Kansas and against the motor carrier, and the total amount shall become a judgment in the same manner and to the same extent as any other judgment and shall become a lien on real estate from and after the filing thereof under the code of civil procedure.

History: L. 1959, ch. 369, § 6; L. 1980, ch. 308, § 9; L. 1984, ch. 147, § 17; L. 1992, ch. 319, § 4; July 1.