

RESOLUTION 26-08

**A RESOLUTION DECLARING CERTAIN DELINQUENT PERSONAL PROPERTY TAXES TO BE DORMANT AND UNCOLLECTIBLE, PURSUANT TO K.S.A. 79-2101**

**WHEREAS**, the County Treasurer is responsible for the collection of delinquent personal property taxes, and

**WHEREAS**, K.S.A. 79-2101 allows such taxes, liens and judgments to become dormant after twenty (20) years.

**WHEREAS**, K.S.A. 79-2101 allows such taxes, liens and judgments to become dormant at any time if the original amount of the judgement was less than \$50.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WOODSON COUNTY, KANSAS**, that pursuant to K.S.A. 79-2101 and the express opinion by the County Treasurer, such efforts to enforce collection of those amounts set forth in the list attached hereto are futile and a waste of county resources. 20-year-old taxes being made dormant are 11 Tax Statements from 2004-2005 in the amount of \$2,295.86 with penalties and fees of \$3,378.00 for a total of \$5,673.86. Under \$50 judgements being made dormant are 58 Tax Statements from 2004-2018 in the amount of \$1,397.43 with penalties and fees of \$3,622.90 for a total of \$5,020.33

**BE IT FURTHER RESOLVED** that those taxes set forth in the amounts listed in the attached hereto meet the statutory criteria of K.S.A. 79-2101 and are hereby declared dormant and uncollectible, and are to be removed from the list of delinquent personal property taxes due and owing to Woodson County, Kansas.

Adopted and approved this 8th day of April, 2026.

**BOARD OF COUNTY COMMISSIONERS  
WOODSON COUNTY, KANSAS**

**ATTEST:**

  
Amanda DeWitt, County Clerk

  
Justin Clark, Chairman

  
Kevin Stuber, Vice Chairman

  
Gerald Sedlacek, Member