



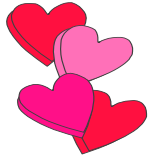
Revised September 2004

County Treasurer

January

Date or Time	Event/Distribution/Action	Statutory	Local
During	Transient Guest Tax (K.S.A. 12-1698)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Connecting Links (K.S. A. 68-416)	County officers pay fees to county treasurer (K.S.A. 28-315)	
During	Verify bond and no fund warrant payments due this month		
2nd Monday (odd years)	State, district, county (except county treasurer) and township officers begin terms (K.S.A. 19-202, 19-501 & Kansas Constitution)	County Commission reorganizes today or within 30 days (K.S.A. 19-219)	
2nd Monday	Legislature convenes (Kansas Constitution)		
3rd Monday	*Martin Luther King Day		
1 st	*New Years Day		
15 th	Special Highway (K.S.A.79-3425c) Distribute if required		
15 th	Quarterly report and payment for Mortgage Registration	Motor Vehicle Statistical Report (tape)	
20 th	Distribute taxes to subdivisions & State (K.S.A. 12-1678a & 79-5109)		
29 th	Kansas Day		
31 st	Quarterly report to county commission on idle funds investment (K.S.A. 12-1677b)		

* State Holiday



County Treasurer

February

Date or Time	Event/Distribution/Action	Statutory	Local
During	Verify bond and no fund warrant payments due this month	County Commission to check inventories previously filed by county offices and department heads (K.S.A. 19-2687)	
During	Quarterly report prepared and published (K.S.A. 19-520)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During		County officers pay fees to county treasurer (K.S.A. 28-315)	
By 15 th	City distribution report due (K.S.A. 19-508a)		
By 20 th	Mail delinquent personal property tax notices (K.S.A. 79-2101 & 79-2107)		



County Treasurer

March

Date or Time	Event/Distribution/Action	Statutory	Local
During	Verify bond and no fund warrant payments due this month	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Quarterly fish and game report (K.S.A. 32-984)	County officers pay fees to county treasurer (K.S.A. 28-315)	
During	Send personal tax warrants to sheriff 14 days after February notice is sent (K.S.A. 79-2101 & 79-2017)		
1 st	Severance Tax	County Appraiser notifies each real estate taxpayer of the classification or appraised valuation (K.S.A. 79-1460)	
15 th	Local Alcoholic Liquor Tax (K.S.A. 79-41a04)	Deadline for listing personal property and oil and gas properties with the County Appraiser (K.S.A. 79-306 & 79-332a)	
20 th	Distribute taxes to subdivisions & State (K.S.A. 12-1678a & 79-5109)		



County Treasurer

April

Date or Time	Event/Distribution/Action	Statutory	Local
During	Transient Guest Tax (K.S.A. 12-1698)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Connecting Links (K.S. A. 68-416)	County officers pay fees to county treasurer (K.S.A. 28-315)	
During	Verify bond and no fund warrant payments due this month		
During	Basic of Budget Training by Municipal Services Team		
15 th		Motor Vehicle Statistical Report (tape)	
15 th	Special Highway (K.S.A. 79-3425c) Distribute if required		
31 st	Quarterly report to county commission on idle funds investment (K.S.A. 12-1677b)		



May

County Treasurer

Date or Time	Event/Distribution/Action	Statutory	Local
During	Verify bond and no fund warrant payments due this month	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Quarterly report prepared and published (K.S.A. 19-520)	County officers pay fees to county treasurer (K.S.A. 28-315)	
During	Budget Seminar by Municipal Services Team		
Last Monday	*Memorial Day		
1 st		Deadline for County Appraiser to give taxpayer notice of classification and valuation of personal property (K.S.A. 79-1460)	
10 th	Second half of taxes due, (2003 taxes & future) interest & penalties apply (K.S.A. 79-2004a & 79-2966)		
10 th	Estimate of motor and recreational vehicle taxes due (K.S.A. 79-5111& 79-5123)	2004-Second ½ Property Taxes due. Acceleration Bill HB 2397 Sec 4	
15 th		Deadline for taxpayer to appeal classification or valuation of personal property (K.S.A. 79-1448)	
20 th		Last day for County Appraiser to give final determination for real estate hearing (K.S.A. 79-1448)	

* State Holiday



County Treasurer

June

Date or Time	Event/Distribution/Action	Statutory	Local
During	Verify bond and no fund warrant payments due this month	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Quarterly fish and game report (K.S.A. 32-984)	County Clerk sends forms to taxing district for them to report their bonded indebtedness and budget forms	
During	Notify the each political subdivision of revenue estimates for budget (K.S.A. 79-2960)	County officers pay fees to county treasurer (K.S.A. 28-315)	
1 st	Severance Tax		
5 th	Distribute taxes to subdivisions & State (K.S.A. 12-1678a & 79-5109)		
15 th	Local Alcoholic Liquor Tax (K.S.A. 79-41a04)	County Appraiser certifies to County Clerk the appraisal rolls (K.S.A. 79-1466 & 1467)	
20 th	Second half of taxes due, (prior to 2003 taxes) interest & penalties apply (K.S.A. 79-2004a & 79-2966)		
By 27 th	Mail delinquent personal tax notices (K.S.A. 79-2101 & 79-2107)		

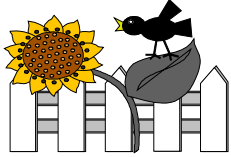


County Treasurer

July

Date or Time	Event/Distribution/Action	Statutory	Local
During	Transient Guest Tax (K.S.A. 12-1698)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Connecting Links (K.S. A. 68-416)	County officers pay fees to county treasurer (K.S.A. 28-315)	
During	Verify bond and no fund warrant payments due this month		
During	Prepare a list of delinquent Real Estate Taxes and publish by August 1 (K.S.A. 79-2302 & 79-2303)		
During	Financial Report to schools and state (K.S.A. 19-508b)		
4 th	*Independence Day		
15 th	Quarterly report and payment for Mortgage Registration	County starts preparation of State budget forms	
15 th	Special Highway (K.S.A. 79-3425c) Distribute if required	County Clerk submits to Director of Taxation list showing intangibles tax rate by counties, cities or townships (K.S.A. 12-1,101(d))	
15 th	Delinquent personal property tax warrants to sheriff (K.S.A. 79-2101 & 79-2017)	Motor Vehicle Statistical Report (tape)	
31 st	Quarterly report to county commission on idle funds investment (K.S.A. 12-1677b)		

* State Holiday



August

County Treasurer

Date or Time	Event/Distribution/Action	Statutory	Local
During	Verify bond and no fund warrant payments due this month	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Quarterly report prepared and published (K.S.A. 19-520)	County officers pay fees to county treasurer (K.S.A. 28-315)	
During	Publish delinquent real estate tax list once each week in the weeks before first Tuesday in September (K.S.A. 79-2303)	Add Advertising fee (K.S.A. 28-104 & 79-2303) Legal publication charge (K.S.A. 28-137)	
1st Tuesday	Primary Election (even years) (K.S.A. 25-203)		
1 st		Last day for local governing bodies to meet and prepare budgets (K.S.A. 79-2927)	
15 th	Quarterly payment for Mortgage Registration to State Treasurer	Last day for public hearing on budget (K.S.A. 79-2933)	
25 th		Last day for governing bodies of all taxing subdivisions to certify the budget (K.S.A. 79-1801 & 19-3626)	



September

County Treasurer

Date of Event	Event/Distribution/Action	Statutory	Local
During	Verify bond and no fund warrant payments due this month	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Quarterly fish and game report (K.S.A. 32-984)	County officers pay fees to county treasurer (K.S.A. 28-315)	
1st Monday	*Labor Day		
1st Tuesday	Delinquent real estate bid off by county (K.S.A. 79-2306) Prepare a list of delinquent real estate and furnish the county clerk a duplicate if required (K.S.A. 79-2317)		
1 st	Severance Tax	Institute tax foreclosure proceedings against real estate unredeemed after three years (K.S.A. 79-2801)	
15 th	Local Alcoholic Liquor Tax (K.S.A. 79-41a04)		
20 th	Distribute taxes to subdivisions & State (K.S.A. 12-1678a & 79-5109)		

* State Holiday



October

County Treasurer

Date or Time	Event/Distribution/Action	Statutory	Local
During	Annual settlement with county commission (K.S.A. 19-507)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Transient Guest Tax (K.S.A. 12-1698)		
During	Verify bond and no fund warrant payments due this month	County officers pay fees to county treasurer (K.S.A. 28-315)	
During	Connecting Links (K.S. A. 68-416)	County Clerk sets and certifies levies to taxing districts and notifies other County Clerks of joint district levies (K.S.A. 79-1803)	
2nd Tuesday	County Treasurer takes office (alternate odd years) (K.S.A. 19-501)		
1 st	File abstract of total unpaid tax, interest, penalties and costs along with the last tax warrant with clerk of the district court (K.S.A. 79-2101)	Sheriff returns delinquent personal tax warrants which have not been paid (K.S.A. 79-2101)	
10 th	Publish list of delinquent personal property taxes once a week for three consecutive weeks (K.S.A. 19-547)		
15 th	Special Highway (K.S.A. 79-3425c) Distribute if required	Motor Vehicle Statistical Report (tape)	
15 th	Quarterly report and payment for Mortgage Registration		
31 st	Quarterly report to county commission on idle funds investment (K.S.A. 12-1677b)		
31 st	Distribute taxes to subdivisions & State (K.S.A. 12-1678a & 79-5109)		



County Treasurer

November

Date or Time	Event/Distribution/Action	Statutory	Local
During	Verify bond and no fund warrant payments due this month	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Quarterly report prepared and published (K.S.A. 19-520)	County officers pay fees to county treasurer (K.S.A. 28-315)	
During	Publish tax levy sheet once each week for three consecutive weeks (K.S.A. 79-2001)		
During	Kansas Association of Counties annual meeting		
1st Tuesday after 1st Monday	General Election (Kansas Constitution)		
By 1 st	County Clerk certifies and delivers tax rolls to County Treasurer (K.S.A. 79-1803)		
1 st	Start collecting taxes	Property Taxes become due (K.S.A. 79-1804)	
11 th	*Veterans Day		
By 15 th	Mail tax statements (K.S.A. 79-2001)	County Clerk transmits tax abstract to Director to PVD (K.S.A. 79-1806(a))	
4th Thursday & Friday	*Thanksgiving Day		

* State Holiday



December

Date or Time	Event/Distribution/Action	Statutory	Local
During	Verify bond and no fund warrant payments due this month	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During		County officers and department heads make inventory of all personal property owned by the county and file report with County Clerk (K.S.A. 19-2687)	
During	Quarterly fish and game report (K.S.A. 32-984)	County officers pay fees to county treasurer (K.S.A. 28-315)	
1 st	Severance Tax (K.S.A. 79-4227)		
15 th	Distribute Motor Vehicle Tax (K.S.A. 79-5109)	County Clerk submits to County Treasurer a motor vehicle abstract (K.S.A. 79-5108)	
15 th	Local Alcoholic Liquor Tax (K.S.A. 79-41a04)		
20 th	Current taxes become delinquent (K.S.A. 79-2004 and 79-2004a)		
25 th	*Christmas Day		