

Store was closed Aug. 9 by state, all assets seized, sold at public auction Saturday

• Daily Leader staff report The Kansas State Department of Revenue conducted a public auction Saturday at KC's General Store on Main Street in Kismet. The store and all of its assets had been seized Aug. 9 under tax warrants that had been filed in Shawnee County District Court. "(Aug. 9), the Kansas Department of Revenue (KDOR) and Seward County Sheriff's Officers executed tax warrants filed in Shawnee County District Court," a statement released Aug. 10 by KDOR noted. "The department seized the business assets of KC's General Store, owned by sole proprietor, Kimberly Sandoval, located at 306 Main Street, Kismet, Kan., 67859-9611 for nonpayment of state sales and withholding tax."

The statement went on to say, "All known bank accounts, on-site cash, business inventory and personal property assets belonging to the owner were seized and the business was sealed closed. Seized assets will be sold at public auction to pay toward delinquent taxes."

The KDOR statement noted that it is the department's standard practice to continually encourage delinquent taxpayers, who are not lawfully filing or paying taxes (sales, income etc.), to voluntarily enter into a repayment agreement.

"When multiple collection attempts fail, the department is forced to protect the interests of the state and employ civil actions aimed at encouraging the taxpayers to comply, such as a bank levy, a till tap, or ultimately seizure of assets, which in this instance resulted in the business being closed," the release noted.

Three tax cases were noted in the statement, including several notices in April, June, November and December of 2009 in Seward County for a total of \$6,969.

The second case involved delinquencies from July through October of 2009 in Seward County totalling \$4,116.

The third case filed involved delinquencies from April, June November and December of 2009 in Stevens County totalling \$6,969.

Total tax warrant amount was \$11,085, according to the release.