

**SENATE BILL No. 179**

By Senator Haley

2-7

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1 AN ACT concerning property taxation; relating to delinquent taxes;  
2 providing that payment of special assessments for years other than the  
3 year being redeemed is not required for purposes of partial redemption  
4 of homesteads; amending K.S.A. 79-2401a and repealing the existing  
5 section.  
6

7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. K.S.A. 79-2401a is hereby amended to read as follows: 79-  
9 2401a. (a) (1) Except as provided by paragraph (2) and subsection (b), real  
10 estate bid off by the county for both delinquent taxes and special  
11 assessments, as defined by subsection (c), shall be held by the county until  
12 the expiration of two years from the date of the sale, subject only to the  
13 right of redemption as provided by this section. Any owner or holder of the  
14 record title, the owner's or holder's heirs, devisees, executors,  
15 administrators, assigns or any mortgagee or the owner's or holder's assigns  
16 may redeem the real estate sold in the sale at any time within two years  
17 after the sale by paying to the county treasurer the amount for which the  
18 real estate was sold plus the interest accrued, all delinquent taxes and  
19 special assessments and interest thereon that have accrued after the date of  
20 such sale which remain unpaid as of the date of redemption and costs and  
21 expenses of the sale and redemption, including, but not limited to,  
22 abstracting costs incurred in anticipation of a tax sale.

23 (2) Any abandoned building or structure and the land accommodating  
24 such building or structure bid off by the county for either delinquent taxes  
25 or special assessments, or both, as defined by subsection (c), shall be held  
26 by the county until the expiration of one year from the date of the sale,  
27 subject only to the right of redemption as provided by this section. Any  
28 owner or holder of the record title, the owner's or holder's heirs, devisees,  
29 executors, administrators, assigns or any mortgagee or the owner's or  
30 holder's assigns may redeem the real estate sold in the sale at any time  
31 within one year after the sale by paying to the county treasurer the amount  
32 for which the real estate was sold plus the interest accrued, all delinquent  
33 taxes and special assessments and interest thereon that have accrued after  
34 the date of such sale which remain unpaid as of the date of redemption and  
35 costs and expenses of the sale and redemption, including, but not limited  
36 to, abstracting costs incurred in anticipation of a tax sale.

1       When used in this subsection "abandoned building or structure and the  
2 land accommodating such building or structure" shall mean a building or  
3 structure which, for a period of at least one year, has been unoccupied and  
4 which there has been a failure to perform reasonable maintenance of such  
5 building or structure and the land accommodating such building or  
6 structure.

7       (b) (1) Except as provided by paragraph (2), real estate which is a  
8 homestead under section 9 of article 15 of the Kansas Constitution and all  
9 real estate not described in subsection (a) shall be held by the county until  
10 the expiration of three years from the date of the sale and may be  
11 redeemed partially by paying to the county treasurer the amount of taxes  
12 for which the real estate was sold for one or more years, beginning with  
13 the first year for which the real estate was carried on the tax-sale book of  
14 the county plus interest at the rate prescribed by K.S.A. 79-2004, and  
15 amendments thereto, on the amount from the date the same was carried on  
16 the sale book. Upon payment and partial redemption, the time when a tax  
17 foreclosure sale may be commenced shall be extended by the number of  
18 years paid in the partial redemption. *For purposes of partial redemption,*  
19 *the payment of special assessments, delinquent special assessments or*  
20 *other special taxes that were assessed for years other than the year or*  
21 *years being redeemed shall not be required.*

22       (2) In Johnson county, real estate which is a homestead under section  
23 9 of article 15 of the Kansas constitution and all real estate not described  
24 in subsection (a) shall be held by the county until the expiration of three  
25 years from the date of the sale and may be redeemed partially by paying to  
26 the county treasurer the amount of taxes for which the real estate was sold  
27 for one or more years, beginning with the most recent year for which the  
28 real estate was carried on the tax-sale book of the county plus interest at  
29 the rate prescribed by K.S.A. 79-2004, and amendments thereto, on the  
30 amount from the date the same was carried on the sale book.

31       (c) For the purpose of this act, the terms "real estate bid off by the  
32 county for both delinquent taxes and special assessments" and "real estate  
33 bid off by the county for either delinquent taxes or special assessments," or  
34 both, shall include only real estate on which there are delinquent taxes of a  
35 general ad valorem property tax nature or delinquent special assessments,  
36 or both, or other special taxes levied by a city, county or other municipality  
37 in response to a petition or request of the landowners. Upon publication of  
38 the listing of real estate subject to sale under the provisions of K.S.A. 79-  
39 2302, and amendments thereto, the clerk of any city, county or other  
40 municipality which has levied special assessments during the past 10 years  
41 shall certify to the county treasurer those listed parcels of real estate which  
42 are located within a special assessment district, but no parcel shall be so  
43 certified unless the public improvement was constructed pursuant to a

1 petition or request of one or more landowners sufficient to authorize the  
2 improvement under the applicable statutory special assessment procedure  
3 used by the city, county or other municipality.

4 (d) If at the expiration of the redemption period, the real estate has  
5 not been redeemed, the real estate shall be disposed of by foreclosure and  
6 sale in the manner provided by K.S.A. 79-2801 et seq., and amendments  
7 thereto.

8 Sec. 2. K.S.A. 79-2401a is hereby repealed.

9 Sec. 3. This act shall take effect and be in force from and after its  
10 publication in the statute book.